

TWENTY-FIRST ANNUAL REPORT  
OF THE  
ASSESSED VALUATION  
OF  
RAILROAD PROPERTY

IN THE  
STATE OF IOWA,

AS FIXED BY THE  
EXECUTIVE COUNCIL OF THE STATE

MARCH 7, 1892,

UNDER PROVISIONS OF CHAPTER 5, TITLE 10, OF THE CODE, AND CHAPTER  
114, ACTS OF THE SEVENTEENTH GENERAL ASSEMBLY.

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COMPILED BY THE SECRETARY OF STATE.

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PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

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DES MOINES:  
G. H. RAGSDALE, STATE PRINTER.  
1892.

## LIST.

*Of the principal officers of the railroads of the State, with postoffice address.*

### ALBIA & CENTERVILLE.

*President*—F. M. Drake, Centerville, Iowa.  
*Vice-President*—Russell Sage, New York.  
*Secretary*—E. S. Benson, Marshalltown, Iowa.  
*Assistant Secretary and Treasurer*—G. R. Morse, New York.  
*General Solicitor*—A. C. Daly, Marshalltown, Iowa.  
*Local Treasurer*—Seth Zugg, Marshalltown, Iowa.  
*General Manager*—C. H. Ackert, Marshalltown, Iowa.  
*Superintendent*—J. H. Redmon, Marshalltown, Iowa.  
*Auditor*—E. S. Benson, Marshalltown, Iowa.

### BURLINGTON & NORTHWESTERN.

*President*—T. W. Barhydt, Burlington, Iowa.  
*Vice-President*—J. T. Remey, Burlington, Iowa.  
*Secretary and Treasurer*—R. M. Green, Burlington, Iowa.  
*General Superintendent*—J. T. Gerry, Burlington, Iowa.

### BURLINGTON & WESTERN.

*President*—T. W. Barhydt, Burlington, Iowa.  
*Vice-President*—C. P. Squires, Burlington, Iowa.  
*Secretary and Treasurer*—R. M. Green, Burlington, Iowa.  
*General Superintendent*—John T. Gerry, Burlington, Iowa.

### BURLINGTON, CEDAR RAPIDS & NORTHERN.

*President*—C. J. Ives, Cedar Rapids, Iowa.  
*Vice-President*—Robert Williams, Cedar Rapids, Iowa.  
*Secretary*—S. S. Dorwart, Cedar Rapids, Iowa.  
*Treasurer*—H. H. Hollister, New York City.  
*Assistant Treasurer*—S. S. Dorwart, Cedar Rapids, Iowa.  
*General Solicitor*—S. K. Tracy, Burlington, Iowa.  
*General Superintendent*—C. J. Ives, Cedar Rapids, Iowa.  
*Superintendent*—Robert Williams, Cedar Rapids, Iowa.  
*Chief Engineer*—H. F. White, Cedar Rapids, Iowa.  
*Auditor*—J. C. Broeksmitt, Cedar Rapids, Iowa.  
*Superintendents of Iowa Divisions*—W. P. Brady, Cedar Rapids, Iowa, and Geo. Goodell, Estherville, Iowa.

### CHICAGO & NORTH-WESTERN.

*President*—Marvin Hughitt, Chicago.  
*Vice-President, Secretary and Treasurer*—M. L. Sykes, New York City.  
*General Solicitor*—William C. Goudy, Chicago.  
*General Manager*—John M. Whitman, Chicago.  
*General Superintendent*—Sherburne Sanborn, Chicago.  
*Chief Engineer*—John E. Blunt, Chicago.  
*Auditor*—Joseph B. Redfield, Chicago.  
*Tax Commissioner*—Frank P. Crandon, Chicago.  
*Superintendent of Iowa Divisions*—Marcellus Hopkins, Boone, Iowa.



## CHICAGO, BURLINGTON &amp; KANSAS CITY.

*President*—W. W. Baldwin, Burlington, Iowa.  
*Vice-President*—J. C. Peasley, Chicago.  
*Secretary*—H. E. Jarvis, Burlington, Iowa.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Attorney*—H. H. Trimble, Keokuk, Iowa.  
*General Manager*—W. C. Brown, St. Joseph, Mo.  
*General Superintendent*—C. M. Levey, Keokuk, Iowa.  
*Chief Engineer*—Ed. M. Gilchrist, Keokuk, Iowa.  
*Auditor*—C. M. Carter, St. Joseph, Mo.

## CHICAGO, BURLINGTON &amp; NORTHERN.

*President*—J. Murray Forbes, Boston.  
*Vice-President*—George B. Harris, Chicago.  
*Secretary*—W. J. Ladd, Boston.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Solicitor*—J. W. Losey, La Crosse, Wis.  
*General Superintendent*—J. R. Hastings, St. Paul, Minn.  
*Chief Engineer*—S. D. Purdy, La Crosse, Wis.  
*Auditor*—N. B. Hinkley, St. Paul, Minn.  
*Superintendent of Iowa Division*—D. Cunningham, La Crosse, Wis.

## CHICAGO, BURLINGTON &amp; QUINCY.

*President*—Charles E. Perkins, Burlington, Iowa.  
*First Vice-President*—James C. Peasley, Chicago.  
*Second Vice-President*—George B. Harris, Chicago.  
*Secretary*—Thomas S. Howland, Boston, Mass.  
*Treasurer*—James C. Peasley, Chicago.  
*General Solicitor*—J. W. Blythe, Burlington, Iowa.  
*General Manager*—Wm. F. Merrill, Chicago.  
*General Superintendent*—John D. Besler, Chicago.  
*Chief Engineer*—Edward J. Blake, Chicago.  
*Auditor*—John L. Lathrop, Chicago.  
*Real Estate and Tax Agent*—M. B. Walker, Chicago.  
*Superintendents of Iowa Divisions*—C. G. Wilson, Burlington, Iowa; O. E. Stewart, Ottumwa, Iowa; John H. Duggan, Creston, Iowa.

## CHICAGO, FT. MADISON &amp; DES MOINES.

*President*—C. C. Wheeler, Chicago.  
*Vice-President*—W. T. Block, Chicago.  
*Secretary*—W. P. Scott, Cedar Rapids, Iowa.  
*Treasurer*—E. C. Long, St. Paul, Minn.  
*General Solicitor*—Jesse A. Baldwin, Chicago.  
*General Superintendent*—E. F. Potter, Ft. Madison, Iowa.  
*Chief Engineer*—E. R. Schnabel, Ft. Madison, Iowa.  
*Auditor*—George H. Simmons, Chicago.

## CHICAGO, IOWA &amp; DAKOTA.

*President*—John Porter, Eldora, Iowa.  
*Vice-President*—David Secor.  
*Secretary*—J. D. Newcomer, Eldora, Iowa.  
*Treasurer*—H. N. Brockway.  
*General Manager*—John Porter, Eldora, Iowa.  
*Auditor*—W. S. Porter, Eldora, Iowa.

## CHICAGO, MILWAUKEE &amp; ST. PAUL.

*President*—Roswell Miller, Chicago.  
*Vice-President*—Frank S. Bond, New York.  
*Third Vice-President*—E. P. Ripley, Chicago.  
*Secretary*—P. M. Myers, Milwaukee.  
*Treasurer*—F. G. Ranney, Milwaukee.  
*General Counsel*—John W. Cary, Chicago.  
*General Solicitor*—John T. Fish, Chicago.  
*General Manager*—A. J. Earling, Chicago.  
*General Superintendent*—W. G. Collins, Chicago.  
*Assistant General Superintendent*—H. R. Williams, Minneapolis, Minn.  
*Assistant General Superintendent*—E. W. McKenna, Milwaukee, Wis.  
*Chief Engineer*—D. J. Whittemore, Chicago.  
*General Auditor*—W. N. D. Winne, Chicago.  
*Tax Commissioner*—Wm. S. Milligan, Milwaukee, Wis.  
*Superintendents of Iowa Divisions*—C. A. Goodnow, Marion, Iowa; J. B. Cable, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Beardsley, Sioux City, Iowa; J. R. Williams, Minneapolis, Minn.; C. A. Cosgrove, Mason City, Iowa.

## CHICAGO, ROCK ISLAND &amp; PACIFIC.

*President*—R. R. Cable, Chicago.  
*Vice-Presidents*—Benj. Brewster, New York; W. G. Purdy, Chicago, and H. A. Parker, Chicago.  
*Assistant to the President*—A. Kimball, Davenport, Iowa.  
*Secretary and Treasurer*—W. G. Purdy, Chicago.  
*General Counsel*—Thos. F. Withrow, Chicago.  
*General Manager*—E. St. John, Chicago.  
*General Superintendents*—H. F. Royce, Chicago, and C. Dunlap, Topeka, Kan.  
*Auditor*—F. W. Porter, Chicago.  
*Tax Commissioner*—J. L. Drew, Davenport, Iowa.  
*Superintendents of Iowa Divisions*—John Given, Des Moines, Iowa; H. A. White, Trenton, Missouri; C. N. Gilmore, Des Moines, Iowa.

## CHICAGO, ST. PAUL &amp; KANSAS CITY.

*President*—John M. Egan, St. Paul, Minn.  
*Vice-President*—C. W. Benson, St. Paul, Minn.  
*Secretary*—M. C. Woodruff, St. Paul, Minn.  
*Treasurer*—W. B. Bend, St. Paul, Minn.  
*General Manager*—John M. Egan, St. Paul, Minn.  
*General Superintendent*—C. Shields, St. Paul, Minn.  
*Chief Engineer*—H. Fernstrom, St. Paul, Minn.  
*Auditor*—M. C. Heallon, St. Paul, Minn.  
*Tax Commissioner*—John L. Pratt, St. Paul, Minn.  
*Superintendents of Iowa Divisions*—B. F. Egan, Dubuque, Iowa; J. Berlingett, Des Moines, Iowa.

## CHICAGO, ST. PAUL, MINNEAPOLIS &amp; OMAHA.

*President*—Marvin Hughitt, Chicago.  
*Vice-President and Treasurer*—M. L. Sykes, New York, 52 Wall St.  
*Secretary*—E. E. Woodman, St. Paul, Minn.  
*General Counsel*—James H. Howe, St. Paul, Minn.  
*General Manager*—E. W. Winter, St. Paul, Minn.  
*General Superintendent*—W. A. Scott, St. Paul, Minn.  
*Chief Engineer*—C. W. Johnston, St. Paul, Minn.  
*Auditor*—L. A. Robinson, St. Paul, Minn.  
*Tax Commissioner*—E. E. Woodman, St. Paul, Minn.  
*Superintendent of Iowa Divisions*—H. Spencer, Mankato, Minn.



## CHICAGO, SANTA FE &amp; CALIFORNIA.

President—A. Marvel, Chicago.  
 First Vice-President—J. W. Reinhart, Boston.  
 Second Vice-President—A. A. Robinson, Topeka.  
 Secretary and Treasurer—D. L. Gallup, Chicago.  
 General Counsel—John J. McCook, New York.  
 General Solicitor—Geo. R. Peck, Topeka.  
 Chairman of Board—Geo. C. Magoun, New York.  
 Comptroller—John P. Whitehead, Boston.  
 General Auditor—J. W. Reinhart, Boston.  
 Assistant General Auditor—W. K. Gillett, Topeka.  
 Auditor—Geo. B. Howard, Chicago.  
 \*General Manager—A. A. Robinson, Topeka.  
 \*General Superintendent—H. R. Nickerson, Topeka.  
 \*Chief Engineer—James Dun, Topeka.  
 \*Tax Commissioner—E. T. Cartledge, Topeka.  
 \*Superintendent of Iowa Division—A. P. Tanner, Chicago.

## CROOKED CREEK RAILROAD &amp; COAL COMPANY.

(No report filed.)

## DES MOINES &amp; KANSAS CITY.

President—M. V. B. Edgerly, Springfield, Mass.  
 Vice-President—John C. Newton, Des Moines, Iowa.  
 Secretary—B. F. Kauffman, Des Moines, Iowa.  
 Treasurer—Frederick Harris, Springfield, Mass.  
 General Solicitor—B. F. Kauffman, Des Moines, Iowa.  
 General Manager—John C. Newton, Des Moines, Iowa.  
 Superintendent—Theo. C. Sherwood, Des Moines, Iowa.  
 Chief Engineer—H. W. Peck, Decatur City.  
 Auditor—Theo. C. Sherwood, Des Moines, Iowa.

## DES MOINES &amp; NORTHERN.

President—G. M. Dodge, New York.  
 Vice-President—A. B. Cummins, Des Moines, Iowa.  
 Secretary—J. T. Granger, New York.  
 Treasurer—R. L. Chase, Des Moines, Iowa.  
 General Solicitor—A. B. Cummins, Des Moines, Iowa.  
 General Manager—L. M. Martin, Des Moines, Iowa.  
 Auditor—J. M. Miller, Des Moines, Iowa.

## DES MOINES &amp; NORTHWESTERN.

President—F. M. Hubbell, Des Moines, Iowa.  
 Vice-President—F. C. Hubbell, Des Moines, Iowa.  
 Secretary—A. N. Denman, Des Moines, Iowa.  
 Treasurer—H. D. Thompson, Des Moines, Iowa.  
 General Solicitor—A. B. Cummins, Des Moines, Iowa.  
 Superintendent—F. C. Hubbell, Des Moines, Iowa.  
 Chief Engineer—C. W. McMeeken, Des Moines, Iowa.  
 Auditor—J. M. Miller, Des Moines, Iowa.

## DES MOINES UNION.

President—F. C. Hubbell, Des Moines, Iowa.  
 Vice-President—A. B. Cummins, Des Moines, Iowa.  
 Secretary—F. M. Hubbell, Des Moines, Iowa.  
 Treasurer—H. D. Thompson, Des Moines, Iowa.  
 General Solicitor—A. B. Cummins, Des Moines, Iowa.  
 General Superintendent—Horace Seely, Des Moines, Iowa.  
 Auditor—Horace Seely, Des Moines, Iowa.

\*Officers of Atchison, Topeka &amp; Santa Fe.

## DUBUQUE &amp; SIOUX CITY.

President—Stayvesant Fish, Chicago.  
 Vice-President—J. O. Welling, Chicago.  
 Secretary—A. G. Hackstaff, New York.  
 Treasurer—Henry DeWolf, Chicago.  
 General Solicitor—James Fentress, Chicago.  
 General Superintendent—A. W. Sullivan, Chicago.  
 Superintendent—M. Gilles, Dubuque, Iowa.  
 Tax Commissioner—L. P. Morehouse, Chicago.  
 Superintendents of Iowa Divisions—F. W. Quimby, Dubuque; C. K. Dixon, Cherokee.

## HUMESTON &amp; SHENANDOAH.

President—W. W. Baldwin, Burlington, Iowa.  
 Secretary—E. C. Murphy, Clarinda, Iowa.  
 Treasurer—James F. How, St. Louis, Mo.  
 Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.  
 General Manager—E. C. Murphy, Clarinda, Iowa.  
 Auditor—J. H. Ellis, Clarinda, Iowa.

## IOWA CENTRAL.

President—Russell Sage, 11 Wall street, New York.  
 Vice-President—E. E. Chase, 11 Wall street, New York.  
 Secretary and Treasurer—G. R. Morse, 11 Wall street, New York.  
 Local Treasurer—S. Zugg, Marshalltown, Iowa.  
 General Solicitor—A. C. Daly, Marshalltown, Iowa.  
 General Manager—C. H. Eckert, Marshalltown, Iowa.  
 Superintendent—J. H. Redmon, Marshalltown, Iowa.  
 Chief Engineer—G. A. Pruden, Marshalltown, Iowa.  
 Auditor—E. S. Benson, Marshalltown, Iowa.

## IOWA NORTHERN.

President—J. S. Wylie, Davenport, Iowa.  
 Vice-President—D. Ryan, Newton, Iowa.  
 Secretary—Geo. A. Goodrich, Colfax, Iowa.  
 Treasurer—J. S. Wylie, Davenport, Iowa.  
 General Superintendent—D. S. Couch, Colfax, Iowa.

## IOWA RAILWAY COAL AND MANUFACTURING COMPANY.

(Same as Chicago &amp; North-Western.)

## KANSAS CITY, ST. JOSEPH &amp; COUNCIL BLUFFS.

President—C. E. Perkins, Burlington, Iowa.  
 Vice-President—J. C. Peasley, Chicago.  
 Secretary—W. J. Ladd, Boston.  
 Treasurer—J. C. Peasley, Chicago.  
 General Manager—W. O. Brown, St. Joseph, Mo.  
 General Superintendent—S. E. Crane, St. Joseph, Mo.  
 Chief Engineer—L. F. Goodale, St. Joseph, Mo.  
 Auditor—C. M. Carter, St. Joseph, Mo.

## KEOKUK &amp; WESTERN.

President—F. T. Hughes, Keokuk, Iowa.  
 Vice-President—G. H. Candee, 53 William street, New York.  
 Secretary—J. F. Elder, Keokuk, Iowa.  
 Treasurer—C. M. Jesup, 37 Wall street, New York.  
 General Solicitor—F. T. Hughes, Keokuk, Iowa.  
 General Manager—A. C. Goodrich, Keokuk, Iowa.  
 Auditor—J. F. Elder, Keokuk, Iowa.



## MASON CITY &amp; FT. DODGE.

*President*—Wm. A. Stephens, Room 57, Great Northern B'y Building, St. Paul, Minn.  
*Secretary and Treasurer*—S. T. Meservey, Ft. Dodge, Iowa.  
*General Manager*—Chas. C. Burdick, Mason City, Iowa.  
*Auditor*—R. W. Eager, Mason City, Iowa.  
*Superintendent of Iowa Divisions*—Chas. C. Burdick, Mason City, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS.

*President and Receiver*—W. H. Truesdale, Minneapolis, Minn.  
*Vice-President*—A. E. Clarke, Minneapolis, Minn.  
*Secretary*—Joseph Gaskell, Minneapolis, Minn.  
*Treasurer*—Joseph Gaskell, Minneapolis, Minn.  
*General Solicitor*—A. E. Clarke, Minneapolis, Minn.  
*General Manager*—W. H. Truesdale, Minneapolis, Minn.  
*Superintendent*—T. E. Clarke, Minneapolis, Minn.  
*Auditor*—O. C. Post, Minneapolis, Minn.  
*Superintendent of Iowa Division*—H. S. Holm, Ft. Dodge, Iowa.

## OMAHA &amp; ST. LOUIS.

*President*—James H. Smith, 31 Nassau St., New York.  
*Vice-President*—Henry W. Eaton, 45 Wall St., New York.  
*Secretary*—Edward W. Sheldon, 45 Wall St., New York.  
*Treasurer*—Henry W. Eaton, 45 Wall St., New York.  
*General Solicitor*—Theodore Sheldon, 99 Randolph St., Chicago.  
*General Manager*—F. M. Gault, Council Bluffs, Iowa.  
*Superintendent*—A. E. Buchanan, Stanberry, Mo.  
*Auditor*—W. L. Bedison, Council Bluffs, Iowa.  
*Superintendent of Telegraph*—G. C. Kinsman, Decatur, Ill.

## ST. LOUIS, KEOKUK &amp; NORTH-WESTERN.

*President*—W. W. Baldwin, Burlington, Iowa.  
*Vice-President*—J. C. Peasley, Chicago.  
*Secretary*—C. M. Levey, Keokuk, Iowa.  
*Treasurer*—J. C. Peasley, Chicago.  
*General Manager*—W. C. Brown, St. Joseph, Mo.  
*General Superintendent*—C. M. Levey, Keokuk, Iowa.  
*Chief Engineer*—Ed. M. Gilchrist, Keokuk, Iowa.  
*Auditor*—C. M. Carter, St. Joseph, Mo.

## SIOUX CITY &amp; NORTHERN.

*President*—F. C. Hills, Sioux City, Iowa.  
*Vice-President*—James E. Booge, Sioux City, Iowa.  
*Secretary*—D. S. Elliott, Sioux City, Iowa.  
*Treasurer*—A. S. Garretson, Sioux City, Iowa.  
*General Solicitors*—C. L. Wright and E. H. Hubbard, Sioux City, Iowa.  
*General Manager*—F. C. Hills, Sioux City, Iowa.  
*Chief Engineer*—L. F. Wakefield, Sioux City, Iowa.  
*Auditor*—Geo. Hills, Sioux City, Iowa.  
*Tax Commissioner*—J. C. Coombs, Sioux City, Iowa.

## SIOUX CITY &amp; PACIFIC.

*President*—Marvin Hughitt, Chicago.  
*Vice-President*—Martin L. Sykes, New York.  
*Secretary*—Joseph B. Redfield, Chicago.  
*Treasurer*—Marshall M. Kirkman, Chicago.  
*General Solicitor*—William C. Goudy, Chicago.  
*General Manager*—Horace G. Burt, Omaha, Neb.  
*General Superintendent*—Charles C. Hughes, Omaha, Neb.  
*Chief Engineer*—James E. Ainsworth, Omaha, Neb.  
*Auditor*—Joseph B. Redfield, Chicago.  
*Tax Commissioner*—Frank P. Crandon, Chicago.  
*Superintendent of Iowa Division*—Henry L. Mahana, Fremont, Neb.

## TABOR &amp; NORTHERN.

*President*—Wm. M. Brooks, Tabor, Iowa.  
*Vice-President*—J. E. Todd, Tabor, Iowa.  
*Secretary*—A. T. West, Tabor, Iowa.  
*Treasurer*—J. M. Barbour, Tabor, Iowa.  
*General Manager*—A. T. West, Tabor, Iowa.  
*Superintendent of Tracks and Bridges*—A. S. Prouty, Tabor, Iowa.  
*Auditor*—J. C. Tipple, Tabor, Iowa.

## TOLEDO &amp; NORTH-WESTERN.

*President*—Marvin Hughitt, Chicago.  
*Vice-President, Secretary and Treasurer*—M. L. Sykes, New York City.  
*General Solicitor*—William C. Goudy, Chicago.  
*General Manager*—John M. Whitman, Chicago.  
*General Superintendent*—Sherburne Sanborn, Chicago.  
*Chief Engineer*—John E. Blunt, Chicago.  
*Auditor*—Joseph B. Redfield, Chicago.  
*Tax Commissioner*—Frank P. Crandon, Chicago.  
*Superintendent of Iowa Division*—Hugh M. Hughes, Eagle Grove, Iowa.

## TOLEDO, PEORIA &amp; WESTERN.

(No report filed.)

## UNION PACIFIC.

*President*—Sidney Dillon, New York.  
*Vice-President*—S. H. H. Clark, Omaha, Neb.  
*Secretary*—Alex. Miller, Boston.  
*Treasurer*—J. G. Harris, Boston.  
*General Solicitor*—J. M. Thurston, Omaha, Neb.  
*General Manager*—S. H. H. Clark, Omaha, Neb.  
*General Superintendent*—P. J. Nichols, Omaha, Neb.  
*Chief Engineer*—E. C. Smeed, Omaha, Neb.  
*Auditor*—Erastus Young, Omaha, Neb.  
*Tax Commissioner*—A. W. Scribner, Omaha, Neb.  
*Superintendent of Iowa Division*—P. J. Nichols, Omaha, Neb.

## WARASH.

*President*—O. D. Ashley, New York.  
*Vice-President*—Edgar T. Wells, New York.  
*Vice-President*—James F. How, St. Louis.  
*Secretary*—J. C. Otteson, New York.  
*Treasurer*—F. L. O'Leary, St. Louis.  
*General Solicitor*—W. H. Blodgett, St. Louis.  
*General Manager*—C. M. Hays, St. Louis.  
*Superintendent*—H. L. Magee, St. Louis.  
*Chief Engineer*—W. S. Lincoln, St. Louis.  
*Auditor*—D. B. Howard, St. Louis.  
*Superintendent of Iowa Division*—F. H. McGulgan, Kansas City, Mo.

## WINONA &amp; SOUTH-WESTERN.

*President*—H. W. Lambertson, Winona, Minn.  
*Vice-President*—Verrazano Simpson, Winona, Minn.  
*Secretary*—Thomas Simpson, Winona, Minn.  
*Treasurer*—Mathew S. Norton, Winona, Minn.  
*Superintendent*—John J. Mahoney, Winona, Minn.  
*Chief Engineer*—D. M. Wheeler, Winona, Minn.  
*Auditor*—E. G. Horbrooke, Winona, Minn.



TABLE NO. I.

Length of railroads January 1, 1892, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Albia & Centerville Railway Co.	Appanoose.	13.10	a 24.10	\$.	\$ 24,100
Albia & Centerville Railway.	Monroe.	11.00	24.10	1,000	24,100
Burlington & Northwestern R'y Co.	Des Moines.	13.081	38.732		77,464
Burlington & Northwestern.	Henry.	9.515			
	Louisa.	3.146			
	Washington.	12.990	38.732	2,000	77,464
Burlington & Western Railway Co.			b 70.703		84,843
Burlington & Western.	Henry.	10.508			
	Washington.	13.862			
	Jefferson.	17.816			
	Keokuk.	13.447			
	Mahaska.	15.010	70.703	1,200	84,843
Burlington, Cedar R. & N. R'y Co.			904.12		3,542,775
Burlington, C. R. & N.—Main L.	Des Moines.	21.15			
	Louisa.	23.15			
	Muscatine.	18.91			
	Cedar.	8.95			
	Johnson.	16.05			
	Linn.	21.66			
	Benton.	23.01			
	Black Hawk.	32.74			
	Bremer.	4.18			
	Butler.	21.06			
	Floyd.	20.57			
	Cerro Gordo.	10.57			
	Worth.	18.61	c 240.64	6,120	1,472,717
Milwaukee Division.	Linn.	21.29			
	Buchanan.	25.78			
	Fayette.	44.31			
	Winneshiek.	1.14	54.13	3,120	293,686
Muscatine Division.	Allamakee.	1.61			
	Muscatine.	19.21			
	Johnson.	7.06			
	Washington.	4.31	30.58	3,120	95,410
Pacific Division.	Benton.	14.85			
	Tama.	18.05			
	Grundy.	15.22	48.12	3,120	150,134
Waverly Short Line.	Bremer.	5.68			
Iowa City & Western R'y.	Johnson.	9.59	5.68	3,120	17,722
	Washington.	20.98			
	Keokuk.	31.35			
	Mahaska.	4.32			
	Poweshiek.	6.78	73.02	3,120	227,822
Cedar Rapids, I. F. & N. W. R'y.	Grundy.	11.13			
	Hardin.	17.98			
	Franklin.	12.38			
	Wright.	45.04			
	Humboldt.	25.00			
	Kossuth.	4.30			
	Palo Alto.	27.28			
	Emmet.	16.22			
	Dickinson.	29.80			
	Osceola.	26.24			
	Lyon.	37.79			
	Hancock.	22.14	275.20	3,120	858,624

TABLE NO. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
B., C. R. & N. R'y Co.—Continued— Cedar Rapids & Clinton R'y.	Johnson.	12.96			
	Cedar.	28.86			
	Scott.	23.51			
	Clinton.	14.61	81.94	3,120	255,653
Chicago, Decorah & Minn. R'y.	Fayette.	.31			
	Winneshiek.	22.99	23.30	3,120	72,696
Davenport, Iowa & Dakota R'y	Muscatine.	7.11			
	Cedar.	9.13			
	Scott.	15.27	31.51	3,120	98,311
Chicago & North-Western R'y Co.			1,150.50		7,711,180
Chicago & North-Western R'y	Clinton.	40.17			
	Cedar.	24.98			
	Linn.	29.30			
	Benton.	24.84			
	Tama.	25.34			
	Marshall.	25.99			
	Story.	24.23			
	Boone.	27.53			
	Greene.	24.51			
	Carroll.	25.41			
	Crawford.	31.56			
	Harrison.	39.23			
	Pottawattamie.	29.83	355.02	11,000	3,905,220
	Clinton.	33.40			
Iowa Midland Branch.	Jackson.	14.60			
	Jones.	22.08	70.98	3,000	212,940
Stanwood & Tipton Branch.	Cedar.	8.50	8.50	3,000	25,500
Ottumwa, Cedar F. & St. P. Br.	Benton.	2.47			
	Tama.	.13			
	Poweshiek.	27.21			
	Keokuk.	15.89			
	Mahaska.	15.85	62.55	3,500	218,925
Des Moines & Minneapolis Br.	Polk.	24.40			
	Story.	25.40			
	Hamilton.	8.40	59.20	5,500	325,600
Iowa South-Western Branch.	Carroll.	25.44			
	Crawford.	1.83			
	Shelby.	12.75			
	Audubon.	12.08	52.10	3,000	156,300
Maple River Branch.	Carroll.	9.30			
	Sac.	54.02			
	Ida.	38.20			
	Woodbury.	25.01			
	Plymouth.	13.40			
	Monona.	24.70	164.63	4,500	740,825
Toledo & North-Western R'y.	Tama.	22.14			
	Grundy.	12.79			
	Hardin.	24.81			
	Hamilton.	45.48			
	Wright.	23.85			
	Humboldt.	35.14			
	Kossuth.	46.51			
	Pocahontas.	24.15			
	Buena Vista.	23.79			
	Clay.	5.70			
	O'Brien.	25.30			
	Sioux.	35.10			
	Webster.	25.96			
	Calhoun.	23.97			
	Sac.	8.57	383.27	5,500	2,107,685
Iowa R'y, Coal & Manuf'g Co.	Boone.	3.25	3.25	5,500	17,875
Chicago, Burlington & K. C. R'y Co.			77.66		271,810
Chicago, Burlington & K. C. R'y	Lee.	16.96			
	Van Buren.	27.53			
	Davis.	15.40			
	Appanoose.	17.97	77.66	3,500	271,810



TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Bur. & Northern R. R. Co.	Dubuque	532	532	20,000	10,640
Chicago, Bur. & Northern R. R. Co.	Des Moines	18,049	752,833		10,640
Chicago, Bur. & Quincy R. R. Co.	Henry	19,703			6,225,505
Chicago, Bur. & Quincy	Jefferson	25,735			
	Wapello	26,856			
	Monroe	27,816			
	Lucas	26,829			
	Clarke	26,498			
	Union	25,797			
	Adams	26,475			
	Montgomery	27,081			
	Mills	29,240			
Keokuk & St. Paul R. R.	Pottawattamie	1,566	281,645	14,500	4,083,853
	Des Moines	8,980			
Chariton Branch	Lee	33,296	42,270	8,500	359,346
	Lucas	13,741			
	Wayne	6,893			
Creston Branch	Decatur	15,907	36,541	4,500	164,434
	Union	19,742			
	Adams	3,930			
Nebraska City Branch	Taylor	28,608	42,680	5,000	213,400
	Montgomery	7,668			
	Page	11,800			
Moulton & Albia R. R.	Fremont	19,741	30,209	4,000	156,836
	Monroe	10,758			
Albia, Knoxville & Des Moines and D. M. & Knox R. R.	Appanoose	679	11,477	3,500	40,169
	Monroe	19,772			
	Marion	29,204			
	Warren	7,606			
Chariton, D. M. & S. R. R.	Polk	10,135	67,807	5,000	339,035
	Lucas	11,561			
Leon, Mt. Ayr & S. W. R. R.	Warren	21,430	33,000	4,500	148,500
	Decatur	25,629			
Creston & Northern R. R.	Ringgold	28,642	54,281	4,500	244,264
	Union	8,152			
Western Iowa R. R.	Adair	19,532	27,704	4,000	110,816
	Cass	10,270			
Brownville & Nodaway V. R. R.	Cass	16,035	20,365	4,000	81,460
	Montgomery	2,418			
Clarke, Col. Spr. & S. W. R. R.	Page	22,810	25,228	4,000	100,912
Red Oak & Atlantic R. R.	Page	15,844	15,844	4,000	63,376
	Montgomery	12,430			
	Pottawattamie	1,966			
Neb. City, Sidney & N. E. R. R.	Cass	3,557	17,902	4,000	71,968
	Mills	8,915			
	Fremont	12,139	21,067	4,000	84,238
Hastings & Avoca R. R.	Mills	10,483			
	Pottawattamie	5,244	15,727	4,000	62,908
Chi., Ft. Madison & D. M. R'y Co.			49.70		74,550
Chi., Ft. Madison & D. M. R'y	Lee	26.31			
	Henry	2.67			
	Van Buren	14.72			
	Jefferson	8.00	40.70	1,500	74,550
Chicago, Iowa & Dakota R'y Co.			26.50		53,000
Chicago, Iowa & Dakota	Hardin	26.50		2,000	53,000
Chicago, Milwaukee & St. Paul R'y			1,545.93		6,910,372
Chicago & Council Bluffs Div.	Jackson	13.02			
	Clinton	36.66			
	Jones	25.57			
	Linn	26.04			
	Benton	24.08			
	Tama	26.32			
	Marshall	25.39			
	Story	24.79			
	Boone	7.83			

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
C. M. & St. P. R'y Co.—Continued.	Dallas	24.72			
Chicago & Council Bluffs Div.	Guthrie	19.53			
	Carroll	24.95			
	Crawford	12.50			
	Shelby	24.81			
	Harrison	7.01			
	Pottawattamie	26.55	349.17	6,225	2,173,583
	Linn	17.54			
	Benton	1.78			
	Iowa	32.68			
	Keokuk	30.76			
	Wapello	27.31			
	Monroe	10.47			
	Appanoose	22.34			
	Wayne	14.96	157.84	3,500	552,440
	Crawford	30.75			
	Monona	27.50			
	Woodbury	31.92	90.17	3,500	315,565
	Jackson	31.04			
	Dubuque	32.81			
	Clayton	36.22			
	Allamakee	36.11	136.18	5,000	680,900
	Jackson	16.12			
	Dubuque	19.50	35.02	2,000	71,240
	Clayton	42.01			
	Fayette	16.30	58.21	3,000	174,630
	Allamakee	22.81	22.81	2,000	45,620
	Scott	26.54			
	Clinton	12.28			
	Cedar	3.96			
	Jones	27.67			
	Delaware	28.96			
	Clayton	12.17			
	Fayette	37.02	154.07	3,200	483,424
	Winneshiek	2.47			
	Linn	8.11			
	Jones	19.78			
	Delaware	7.95			
	Dubuque	7.79	43.63	3,500	152,705
	Scott	7.80			
	Clinton	21.50			
	Jackson	2.86	32.19	3,000	96,570
	Clinton	10.05	16.05	3,500	55,175
	Winneshiek	16.96			
	Howard	24.38	41.34	5,000	206,700
	Winneshiek	9.54	9.54	3,000	28,620
	Cerro Gordo	8.03			
	Worth	11.27			
	Mitchell	7.75	27.95	3,000	83,850
	Clayton	22.68			
	Allamakee	4.02			
	Winneshiek	29.73			
	Chickasaw	26.33			
	Floyd	24.82			
	Cerro Gordo	24.22			
	Hancock	24.15			
	Kossuth	24.35			
	Palo Alto	24.34			
	Clay	24.31			
	O'Brien	24.02			
	Sioux	29.08			
	Lyon	9.42	291.48	5,225	1,523,035
	Clayton	19.19	19.10	3,000	57,300
	Clay	7.70			
	Dickinson	12.33	29.03	3,000	60,090
	Sioux	8.99	8.99	3,000	26,970
	Woodbury	5.63			
	Plymouth	15.60			



TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C., M. &amp; St. P. R'y Co.—Continued.</i>					
Sioux City & Dakota Division	Sioux .....	16.88			
	Lyon .....	3.04	40.55	\$ 3,500	\$ 141,925
<i>Chi., Rock Island &amp; Pacific R'y Co.—</i>			1,060.07		8,418,345
Iowa Division	Scott .....	13.60			
	Cedar .....	6.88			
	Muscatine .....	24.77			
	Johnson .....	27.16			
	Iowa .....	25.16			
	Poweshiek .....	25.53			
	Jasper .....	34.13			
	Polk .....	27.65			
	Dallas .....	17.56			
	Madison .....	7.67			
	Guthrie .....	19.32			
	Adair .....	8.50			
	Cass .....	27.47			
	Shelby .....	6.41			
Southwestern Division	Pottawattamie .....	45.02	316.83	12,500	3,960,375
	Scott .....	12.08			
	Muscatine .....	22.43			
	Louis .....	18.91			
	Washington .....	25.64			
	Jefferson .....	26.60			
	Wapello .....	7.71			
	Davis .....	22.58			
	Appanoose .....	29.86			
Oskaloosa Division	Wayne .....	27.78	103.89	8,000	1,581,120
	Washington .....	14.02			
	Keokuk .....	25.73			
	Mahaska .....	26.60			
	Marion .....	12.65	79.00	6,000	474,000
Wilton Branch	Muscatine .....	11.98	11.98	5,000	59,900
Wilton & Tipton Branch	Muscatine .....	1.16			
	Cedar .....	4.92	6.08	5,000	30,400
Newton & Monroe Branch	Jasper .....	17.00	17.00	5,000	85,000
Des Moines, Indianola & W. Br.	Polk .....	8.50			
	Warren .....	26.23			
	Madison .....	12.13	46.95	5,000	234,750
	Guthrie .....	14.58	14.58	5,000	72,900
Guthrie and Northwestern Br.	Cass .....	8.18			
Audubon Branch	Audubon .....	16.36	24.54	5,000	122,700
	Cass .....	14.71	14.71	5,000	73,550
Atlantic & Southern Branch	Pottawattamie .....	17.61	17.61	5,000	88,050
Avoca, Macedonia & S. W. Br.	Pottawattamie .....	1.13			
Harlan Branch	Shelby .....	10.71	11.84	5,000	59,200
Keosauqua Branch	Van Buren .....	4.50	4.50	5,000	22,500
Keokuk & Des Moines Division	Lee .....	27.15			
	Van Buren .....	33.50			
	Davis .....	7.5			
	Wapello .....	36.00			
	Mahaska .....	21.34			
	Marion .....	14.50			
	Jasper .....	17.40			
	Polk .....	17.56	102.20	5,500	802,100
Des Moines & Ft. Dodge Div.	Polk .....	9.50			
	Dallas .....	27.60			
	Boone .....	3.00			
	Greene .....	22.99			
	Webster .....	32.55			
	Humboldt .....	6.32			
	Pocahontas .....	16.65			
	Palo Alto .....	20.55	138.26	5,000	691,800
<i>Chicago, St. Paul &amp; K. C. R'y Co.</i>			465.43		1,861,720
Main Line	Mitchell .....	9.90			
	Howard .....	13.14			
	Chickasaw .....	25.79			
	Bremer .....	6.03			

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>C., St. P. &amp; K. C. R'y Co.—Continued.</i>					
Main Line	Fayette .....	19.82			
	Buchanan .....	11.41			
	Delaware .....	25.62			
	Dubuque .....	31.26	142.88	\$ 4,000	\$ 571,536
Des Moines & St. Joseph Divs.	Dubuque .....	6.83			
	Fayette .....	2.90			
	Buchanan .....	30.42			
	Black Hawk .....	7.95			
	Grundy .....	12.64			
	Tama .....	31.78			
	Marshall .....	19.02			
	Jasper .....	28.99			
	Polk .....	15.79			
	Warren .....	19.48			
	Madison .....	22.59			
	Union .....	23.94			
	Ringgold .....	5.79	228.12	4,000	912,480
	Taylor .....	7.48	7.48	4,000	29,920
Cedar Falls Branch	Black Hawk .....	3.20	3.20	4,000	12,800
Valeria Coal Branch	Jasper .....	26.52			
Waverly Branch	Bremer .....	27.81			
	Butler .....	9.62	63.05	4,000	255,800
	Franklin .....	5.41			
Lyle Branch	Mitchell .....	14.39	19.80	4,000	79,200
	Worth .....		74.54		536,622
<i>Chi., St. P., Minn. &amp; O. R'y Co.</i>					
Main Line	Osceola .....	17.98			
	O'Brien .....	6.61			
	Sioux .....	22.00			
	Plymouth .....	9.48			
	Woodbury .....	.94	57.10	8,135	464,508
Rock River Branch	Lyon .....	17.44	17.44	4,135	72,114
<i>Chicago, Santa Fe &amp; Cal. R'y Co.</i>					
Chicago, Santa Fe & Cal. R'y	Lee .....	19.81	19.81	11,000	217,910
<i>Crooked Creek R. R. &amp; Coal Co.</i>					
Crooked Creek R. R. & Coal Co.	Webster .....	17.20	23.20		58,000
	Hamilton .....	6.00	29.20	2,500	73,000
<i>Des Moines &amp; Kansas City R'y Co.</i>			100.17		130,204
Des Moines & Kansas City R'y	Polk .....	7.29			
	Warren .....	27.73			
	Madison .....	12.43			
	Clarke .....	21.96			
	Decatur .....	30.76	100.17	1,200	130,204
<i>Des Moines &amp; Northern R'y Co.</i>			41.38		108,450
Des Moines & Northern R'y	Polk .....	16.41			
	Dallas .....	9.65			
	Boone .....	15.32	41.38	2,500	103,450
<i>Des Moines &amp; North-West. R'y Co.</i>			106.311		212,622
Des Moines & North-Western	Polk .....	4.130			
	Dallas .....	26.672			
	Guthrie .....	16.979			
	Greene .....	27.308			
	Calhoun .....	29.322			
	Pocahontas .....	1.900	106.311	2,000	212,622
<i>Des Moines Union R'y Co.</i>			2.70		54,000
Des Moines Union Railway	Polk .....	2.70	2.70	20,000	54,000
<i>Dubuque &amp; Sioux City Railroad Co.</i>			573.21		2,794,481
Main Line	Dubuque .....	29.80			
	Delaware .....	24.47			
	Buchanan .....	24.53			
	Black Hawk .....	26.72			
	Grundy .....	.17			
	Butler .....	24.91			
	Franklin .....	1.10			
	Hardin .....	23.72			
	Hamilton .....	23.20			
	Webster .....	26.74			
	Calhoun .....	14.85			



TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>D. &amp; S. C. R. R. Co.—Continued.</i>					
Main Line.....	Pocahontas.....	9.80			
	Buena Vista.....	25.41			
	Cherokee.....	26.80			
	Plymouth.....	34.95			
	Woodbury.....	6.41	326.58	\$ 6,100	\$ 1,992,138
Cedar Rapids Branch.....	Des Moines.....	14.97			
	Linn.....	27.78	41.85	3,100	129,735
Onawa Branch.....	Monona.....	16.28			
	Woodbury.....	25.94			
	Ida.....	2.22			
	Cherokee.....	14.66	59.10	3,100	183,210
Sioux Falls Branch.....	Cherokee.....	11.40			
	O'Brien.....	27.37			
	Sioux.....	7.08			
	Lyon.....	24.25	70.10	3,100	217,310
Cedar Falls & Minnesota R. R.	Black Hawk.....	7.38			
	Bremer.....	19.47			
	Chickasaw.....	7.05			
	Floyd.....	18.96			
	Mitchell.....	22.72	75.58	3,600	272,088
<i>Hameston &amp; Shenandoah R. R. Co.</i>			95.45		286,350
<i>gHameston &amp; Shenandoah R. R.</i>	Decatur.....	14.35			
	Ringgold.....	27.12			
	Taylor.....	26.96			
	Page.....	27.02	95.45	3,900	286,350
<i>Iowa Central Railway Company.</i>			401.181		1,477,644
Main Line.....	Worth.....	2.009			
	Cerro Gordo.....	24.340			
	Franklin.....	27.090			
	Hardin.....	28.960			
	Marshall.....	29.790			
	Jasper.....	3.980			
	Poweshiek.....	22.810			
	Mahaska.....	25.170			
	Monroe.....	13.692	177.841	5,075	902,543
Belmont Branch.....	Franklin.....	15.700			
	Wright.....	6.503	22.203	2,575	57,173
Story City Branch.....	Marshall.....	15.019			
	Story.....	19.500	34.510	2,575	88,864
State Center Branch.....	Jasper.....	5.928			
	Marshall.....	20.712	26.640	2,575	68,598
Montezuma Branch.....	Poweshiek.....	13.612	13.612	2,575	35,051
Newton Branch.....	Mahaska.....	6.897			
	Poweshiek.....	.070			
	Jasper.....	20.781	27.748	2,575	71,451
Newton Branch—Lynville Sub	Jasper.....	2.500	2.500	2,575	6,437
Eastern Division.....	Mahaska.....	14.324			
	Keokuk.....	26.414			
	Washington.....	11.861			
	Jefferson.....	1.500			
	Henry.....	18.653			
	Louisia.....	23.373	96.127	2,575	247,527
<i>Iowa Northern Railway Company.</i>			5.93		23,720
<i>Iowa Northern Railway.</i>	Jasper.....	5.93	5.93	4,000	23,720
<i>K. C. St. J. &amp; C. Bluffs R. R. Co.</i>			58.518		321,849
<i>K. C. St. Jo. &amp; C. Bluffs R. R.</i>	Fremont.....	29.743			
	Mills.....	17.963			
	Pottawattamie.....	6.714	54.420	5,500	299,310
Tarkio Valley R. R.....	Page.....	4.098			
Keokuk & Western Railroad Co.			73.08		255,780
hKeokuk & Western Railroad..	Appanoose.....	20.20			
	Wayne.....	20.80			
	Decatur.....	14.08	73.08	3,500	255,780
<i>Mason City &amp; Ft. Dodge Railroad Co.</i>			91.135		273,405
<i>Mason City &amp; Ft. Dodge R. R.</i>	Cerro Gordo.....	24.588			
	Franklin.....	535			
	Wright.....	33.480			
	Webster.....	28.573	87.476	3,000	262,428
Coalville Branch.....	Webster.....	3.659	3.659	3,000	10,977

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Minneapolis &amp; St. Louis Railway Co.</i>					
<i>Minneapolis &amp; St. Louis R'y.</i>	Worth.....	33	137.63	\$.....	\$... 481,705
	Winnebago.....	20.80			
	Hancock.....	25.71			
	Kossuth.....	7.80			
	Humboldt.....	23.40			
	Webster.....	34.91			
	Boone.....	24.68	137.63	3,500	481,705
<i>Omaha &amp; St. Louis Railway Co.</i>			66.98		301,410
<i>Omaha &amp; St. Louis Railway.</i>	Page.....	19.801			
	Fremont.....	8.749			
	Mills.....	25.690			
	Pottawattamie.....	12.740	66.98	4,500	301,410
<i>St. Louis, Keokuk &amp; Northw. R.R. Co.</i>			51.08		102,160
<i>St. L. Keokuk &amp; N. W. R. R.</i>	Lee.....	36.79			
	Henry.....	14.29	51.08	2,000	102,160
<i>Sioux City &amp; Northern R. R. Co.</i>			77.98		389,900
<i>Sioux City &amp; Northern R. R.</i>	Woodbury.....	6.85			
	Plymouth.....	25.37			
	Sioux.....	27.28			
	Lyon.....	18.48	77.98	5,000	389,900
<i>Sioux City &amp; Pacific Railroad Co.</i>			80.613		564,291
<i>Sioux City &amp; Pacific Railroad.</i>	Woodbury.....	22.333			
	Monona.....	25.709			
	Harrison.....	32.571	80.613	7,000	564,291
<i>Tabor &amp; Northern Railway Co.</i>			9.02		4,510
<i>Tabor &amp; Northern Railway.</i>	Mills.....	9.02	9.02	500	4,510
<i>Toledo, Peoria &amp; Western R'y Co.</i>			.75		6,000
<i>Toledo, Peoria &amp; Western R'y.</i>	Des Moines.....	.75	.75	8,000	6,000
<i>Union Pacific Railway Company.</i>			3.78		317,600
<i>Union Division.</i>	Pottawattamie.....	2.06	2.06	150,000	309,000
<i>Union Avenue Dummy Line.</i>	Pottawattamie.....	1.72	1.72	5,000	8,600
<i>Wabash Railroad Company.</i>			108.87		326,610
<i>Des Moines &amp; St. Louis R. R.</i>	Monroe.....	11.35			
	Marion.....	39.00			
	Polk.....	15.01	65.56	3,000	196,680
<i>St. Louis, Ottumwa &amp; C.R.R.R.</i>	Davis.....	26.246			
	Appanoose.....	7.261			
	Wapello.....	9.803	43.31	3,000	129,930
<i>Winona &amp; South-Western R'y Co.</i>			23.41		70,230
<i>Winona &amp; South-Western R'y.</i>	Howard.....	1.51			
	Mitchell.....	21.90	23.41	3,000	70,230
Total miles railroads in Iowa.....			8,402.538		
Total assessed value of same.....					\$44,666,757

(a.) The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Mediapolis, 13.30 miles, but has no right to do business between the points named.

(b.) The Burlington & Western runs its trains from Winfield to Burlington, 33.8 miles, over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield and Burlington.

(c.) Burlington, Cedar Rapids & Northern—includes 11.39 miles leased from the Iowa Central.

(d.) The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Vele to Burlington, 25 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

(e.) The Chicago, Rock Island & Pacific having no track from Tara to Fort Dodge, a distance of 5.40 miles, runs trains over the Dubuque & Sioux City Railroad tracks between said points.

(f.) The Des Moines Union Railway Company is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway, the Des Moines & Northwestern Railway and the Des Moines & Northern Railway.



(g.) The Humeston & Shenandoah leases of the Keokuk & Western the right to run trains over their track between Humeston and Van Wert.  
 (h.) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.333 miles.

## CHANGE IN MILEAGE DURING THE YEAR 1891.

NAME OF ROAD.	Gain.	Loss.
Burlington, Cedar Rapids & Northern—Dav. Iowa & Dakota Ry.	.42	
Chicago, Ft. Madison & Des Moines Railway	4.70	
Chicago, Rock Island & Pacific—Iowa Division		.11
Chicago, Rock Island & Pacific—Oskaloosa Division		.51
Chicago, St. Paul & Kansas City—Main Line	.10	
Chicago, St. Paul & Kansas City—Lyle Branch		.055
Des Moines & North Western Railway	.005	
Iowa Central—Eastern Division		.114
Minneapolis & St. Louis Railway	.20	
Tabor & Northern Railway	23.41	
Winona & South-Western Railway		25.986
Gain	28.865	28.865

TABLE No. II.

Length of railroads January 1, 1892, by counties, and the assessed value thereof.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>			
Chicago, Burlington & Quincy—Creston & Northern R. R.	18.322		225,538
Chicago, Burlington & Quincy—Western Iowa R. R.	19.532	4,000	78,208
Chicago, Rock Island & Pacific—Iowa Division	10.270	4,000	41,080
<i>Adams</i>			
Chicago, Burlington & Quincy R. R.	8.50	12,500	106,250
Chicago, Burlington & Quincy—Creston Branch	26.475	14,500	403,538
<i>Allamakee</i>			
Burlington, Cedar Rapids & Northern—Milwaukee Div.	3.93	5,000	19,650
Chicago, Milwaukee & St. Paul—Dubuque Division	64.55		232,198
Chicago, Milwaukee & St. Paul—Waukon Branch	1.61	3,120	5,023
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	26.11	5,000	130,550
<i>Appanoose</i>			
Albia & Centerville Railway	22.81	2,500	45,620
Chicago, Burlington & Kansas City Railway	4.02	5,225	21,005
Chicago, Burlington & Quincy—Moulton & Albia R. R.	120.41		519,424
Chicago, Milwaukee & St. Paul—Kansas City Division	13.10	1,000	13,100
Chicago, Rock Island & Pacific—Southwestern Division	17.07	3,500	62,805
Keokuk & Western Railroad	.679	3,500	2,376
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad	22.34	3,500	78,190
<i>Audubon</i>			
Chicago & North-Western—Iowa South-Western R'y.	29.86	8,000	238,880
Chicago, Rock Island & Pacific—Audubon Branch	29.20	4,500	102,200
<i>Benton</i>			
Burlington, Cedar Rapids & Northern—Main Line	7.201	3,000	21,783
Chicago, Burlington & Quincy—Main Line	28.44		118,040
Chicago, Burlington & Quincy—Pacific Division	12.08	3,000	36,240
Chicago & North-Western—Ottumwa, C. F. & St. P. R.	16.36	5,000	81,800
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	91.03		625,167
Chicago, Milwaukee & St. Paul—Kansas City Division	23.01	6,120	140,822
Chicago, Milwaukee & St. Paul—Main Line	14.85	3,120	46,332
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.84	11,000	273,240
Chicago, Milwaukee & St. Paul—Kansas City Division	5.47	3,500	8,645
<i>Black Hawk</i>			
Burlington, Cedar Rapids & Northern—Main Line	24.08	6,225	149,898
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	1.78	3,500	6,230
Chicago, St. Paul & Kansas City—Cedar Falls Branch	104.74		541,529
Dubuque & Sioux City—Main Line	32.74	6,120	200,369
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	30.42	4,000	121,680
<i>Boone</i>			
Chicago, Burlington & Quincy—Main Line	7.48	4,000	29,920
Chicago, Burlington & Quincy—Cedar Falls & Minnesota R. R.	26.72	6,100	162,962
Chicago & North-Western Railway	7.38	3,000	22,140
Chicago & North-Western—Iowa R'y, Coal & Mfg. Co.	81.61		509,127
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	27.53	11,000	302,830
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	5.25	5,500	17,875
Des Moines & North Western Railway	7.83	6,225	48,742
Minneapolis & St. Louis Railway	5.00	5,000	15,000
<i>Bremer</i>			
Burlington, Cedar Rapids & Northern—Main Line	15.32	2,500	38,300
Burlington, Cedar Rapids & Northern—Waverly Short Line	24.68	3,500	86,380
Chicago, St. Paul & Kansas City—Main Line	61.88		243,596
Chicago, St. Paul & Kansas City—Waverly Branch	4.18	6,120	25,582
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	5.68	3,120	17,722
<i>Buchanan</i>			
Burlington, Cedar Rapids & Northern—Milwaukee Div.	6.03	4,000	24,120
Chicago, St. Paul & Kansas City—Main Line	26.52	4,000	106,080
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	19.47	3,600	70,092
Dubuque & Sioux City—Main Line	64.02		287,307
	25.79	3,120	80,434
	11.41	4,000	45,640
	2.00	4,000	11,000
	24.53	6,100	149,533



TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i> .....	49.20	\$.....	285,546
Chicago & North-Western—Toledo & North-Western R'y...	23.79	5,500	130,545
Dubuque & Sioux City—Main Line.....	25.41	6,100	155,001
<i>Butler</i> .....	73.78	.....	302,078
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	6,120	128,887
Chicago, St. Paul & Kansas City—Waverly Branch.....	27.81	4,000	111,240
Dubuque & Sioux City—Main Line.....	34.91	6,100	151,951
<i>Calhoun</i> .....	68.142	.....	281,064
Chicago & North-Western—Toledo & North-Western R'y...	23.97	5,500	131,835
Des Moines & Northwestern R'y.....	29.322	2,000	58,644
Dubuque & Sioux City—Main Line.....	14.85	6,100	90,585
<i>Carroll</i> .....	55.10	.....	552,904
Chicago & North-Western R'y.....	25.41	11,000	279,510
Chicago & North-Western—Iowa South-Western Branch.....	25.44	3,000	76,320
Chicago & North-Western—Maple River Branch.....	9.30	4,500	41,850
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	24.05	6,225	150,314
<i>Cass</i> .....	64.012	.....	512,435
Chicago, Burlington & Quincy—Western Iowa R. R.....	10.095	4,000	40,380
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.....	3.557	4,000	14,228
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	12,500	343,375
Chicago, Rock Island & Pacific—Audubon Branch.....	8.18	5,000	40,900
Chicago, Rock Island & Pacific—Atlantic & Southern Br.	14.71	5,000	73,550
<i>Cedar</i> .....	96.18	.....	596,835
Burlington, Cedar Rapids & Northern—Main Line.....	8.05	6,120	54,774
Burlington, Cedar Rapids & Northern—O. R. & O. R'y.....	28.86	3,120	90,043
Burlington, Cedar Rapids & Northern—D. L. & Dak. R'y.....	9.13	3,120	28,486
Chicago & North-Western Railway.....	24.98	11,000	274,780
Chicago & North-Western—Stanwood & Tipton Branch.....	8.50	3,000	25,500
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	3.95	3,200	12,672
Chicago, Rock Island & Pacific—Iowa Division.....	6.88	12,500	86,000
Chicago, Rock Island & Pacific—Wilton & Tipton Branch.....	4.92	5,000	24,600
<i>Cerro Gordo</i> .....	92.048	.....	415,317
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	6,120	64,688
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.93	3,000	26,790
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.22	5,225	126,550
Iowa Central—Main Line.....	24.34	5,075	123,525
Mason City & Ft. Dodge Railroad.....	24.588	3,000	73,764
<i>Cherokee</i> .....	55.86	.....	262,506
Dubuque & Sioux City—Main Line.....	29.80	6,100	181,780
Dubuque & Sioux City—Onawa Branch.....	14.06	3,100	43,446
Dubuque & Sioux City—Sioux Falls Branch.....	11.49	3,100	35,340
<i>Chickasaw</i> .....	59.08	.....	265,754
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	26.33	6,225	164,574
Chicago, St. Paul & Kansas City—Main Line.....	25.70	4,000	102,800
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	7.05	3,600	25,380
<i>Clarke</i> .....	48.458	.....	410,573
Chicago, Burlington & Quincy R. R.....	26.498	14,500	384,221
Des Moines & Kansas City Railway.....	21.96	1,200	26,352
<i>Clay</i> .....	37.71	.....	181,470
Chicago & North-Western—Toledo & North-Western R'y...	5.70	5,500	31,350
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.31	5,225	127,020
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	3,000	23,100
<i>Clayton</i> .....	132.18	.....	521,877
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	5,000	181,100
Chicago, Milwaukee & St. Paul—Volga Branch.....	42.01	3,000	126,030
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	12.17	3,200	38,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	22.68	5,225	118,503
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.10	3,000	57,300
<i>Clinton</i> .....	168.07	.....	951,097
Burlington, Cedar Rapids & Northern—C. R. & O. R'y.....	14.61	3,120	45,583
Chicago & North-Western Railway.....	40.17	11,000	441,870
Chicago & North-Western—Iowa Midland Branch.....	33.40	3,000	100,200
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	36.06	6,225	224,473
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	12.28	3,200	39,296
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	21.50	3,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.05	3,500	35,175

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Crawford</i> .....	76.64	\$.....	588,087
Chicago & North-Western Railway.....	31.56	11,000	347,160
Chicago & North-Western—Iowa South-Western Br.....	1.53	3,000	4,590
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	12.50	6,225	77,812
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.75	3,500	107,625
<i>Dallas</i> .....	103.302	.....	585,351
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	24.72	6,225	153,882
Chicago, Rock Island & Pacific—Iowa Division.....	17.96	12,500	224,500
Des Moines & Northern Railway.....	27.00	5,000	135,000
Des Moines & North-Western Railway.....	9.65	2,500	24,125
<i>Davis</i> .....	26.672	.....	59,344
Chicago, Burlington & Kansas City Railway.....	65.276	.....	219,803
Chicago, Rock Island & Pacific—Southwestern Division.....	15.40	3,500	53,900
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	22.88	8,000	183,040
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....	7.5	5,500	41,250
<i>Decatur</i> .....	26.246	.....	78,728
Chicago, Burlington & Quincy—Chariton Branch.....	100.730	.....	316,100
Chi., Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.....	15.007	4,500	67,532
Des Moines & Kansas City Railway.....	25.620	4,500	115,375
Humeston & Shenandoah R. R.....	30.76	1,200	36,912
Keokuk & Western Railroad.....	14.55	3,000	43,650
<i>Delaware</i> .....	14.08	.....	49,280
Chicago, Mil. & St. Paul—Davenport & Northwestern Line.....	101.07	.....	415,861
Chicago, Mil. & St. Paul—Dubuque Southwestern Line.....	28.06	3,200	90,672
Chicago, St. Paul & Kansas City—Main Line.....	7.95	3,500	27,825
Dubuque & Sioux City—Main Line.....	25.62	4,000	102,480
Dubuque & Sioux City—Cedar Rapids Branch.....	24.47	6,100	149,267
<i>Des Moines</i> .....	14.07	.....	43,617
Burlington & North-Western Railway.....	62.04	.....	499,824
Burlington, Cedar Rapids & Northern Railway—Main Line.....	13.081	2,000	26,162
Chicago, Burlington & Quincy R. R.....	21.18	6,120	129,622
Toledo, Peoria & Western Railway.....	18.049	14,500	261,710
<i>Dickinson</i> .....	8.98	.....	76,630
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W. Ry.	7.5	8,000	60,000
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	42.13	.....	120,006
<i>Dubuque</i> .....	29.80	.....	92,976
Chicago, Burlington & Northern Railroad.....	12.33	3,000	36,990
Chicago, Milwaukee & St. Paul—Dubuque Division.....	121.692	.....	547,775
Chicago, Milwaukee & St. Paul—Cascade Branch.....	5.32	20,000	106,400
Chicago, Milwaukee & St. Paul—Davenport & Northwestern L.	32.81	5,000	164,050
Chicago, St. Paul & Kansas City—Main Line.....	19.60	2,000	39,000
Dubuque & Sioux City—Main Line.....	7.79	3,500	27,265
<i>Emmet</i> .....	31.26	.....	125,040
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W. Ry.	29.80	6,100	181,780
<i>Fayette</i> .....	16.22	.....	60,606
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	10.22	3,120	31,886
Burlington, Cedar Rapids & Northern—C. R. & M. R'y.....	124.49	.....	412,878
Chicago, Milwaukee & St. Paul—Volga Branch.....	44.31	3,120	138,247
Chi., Mil. & St. Paul—Davenport & Northwestern Line.....	31	3,120	96,720
Chicago, St. Paul & Kansas City—Main Line.....	16.20	3,000	48,600
Chi., St. Paul & Kansas City—Des Moines & St. Jo. Div.....	37.02	3,200	118,464
<i>Floyd</i> .....	19.82	.....	79,280
Burlington, Cedar Rapids & Northern—Main Line.....	19.82	4,000	79,280
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	6.83	4,000	27,320
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	64.35	.....	329,820
<i>Franklin</i> .....	20.57	.....	125,888
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W. Ry.	24.82	5,225	129,685
Dubuque & Sioux City—Main Line.....	18.06	3,600	65,256
Chicago, St. Paul & Kansas City—Waverly Branch.....	66.425	.....	263,371
Iowa Central—Main Line.....	12.38	3,120	38,626
Iowa Central—Belmond Branch.....	9.62	4,000	38,480
Mason City & Ft. Dodge Railroad.....	1.10	6,100	6,710
	27.09	5,075	137,482
	15.70	2,575	40,428
	6.55	3,000	1,955



TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<b>Fremont</b> .....	70.572	8	564.576
Chicago, Burlington & Quincy—Nebraska City Branch.....	19.741	4,000	78,964
Chicago, Burlington & Quincy—Neb. City S. & N. E. R. R.....	12.130	4,000	48,520
Chicago, Burlington & Quincy—Neb. City S. & N. E. R. R.....	29.743	5,500	163,587
Kansas City, St. Joseph & Council Bluffs Railroad.....	8.749	4,500	39,371
Omaha & St. Louis Railway.....	74.808	.....	439,176
<b>Greene</b> .....	24.51	11,000	269,610
Chicago & North-Western Railway.....	22.99	5,000	114,950
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	27.308	2,000	54,616
Des Moines & North-Western Railway.....	47.26	.....	185,393
<b>Grundy</b> .....	15.22	3,120	47,486
Burlington, Cedar Rapids & Northern—Pacific Division.....	11.13	3,120	34,725
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. R'y.....	12.79	5,500	70,345
Chicago & North-Western—Toledo & North-Western R'y.....	7.95	4,000	31,800
Chicago, St. P. & Kansas City—Des Moines & St. Jo. Divs.....	.17	6,100	1,037
Dubuque & Sioux City—Main Line.....	70.400	.....	409,922
<b>Guthrie</b> .....	19.53	6,225	121,574
Chicago, Milwaukee & St. P.—Chicago & Council B. Div.....	13.32	12,500	166,500
Chicago, Rock Island & Pacific—Iowa Division.....	14.58	5,000	72,900
Chicago, Rock Island & Pacific—Guthrie & Northwest Br.....	16.970	2,000	33,940
Des Moines & North-Western Railway.....	83.08	.....	452,800
<b>Hamilton</b> .....	8.40	5,500	46,200
Chicago & North-Western—Des Moines & Minneapolis Br.....	45.48	5,500	250,140
Chicago & North-Western—Toledo & North-Western R'y.....	6.00	2,500	15,000
Crooked Creek Railroad & Coal Company.....	23.20	6,100	141,520
Dubuque & Sioux City—Main Line.....	72.00	.....	285,245
<b>Hancock</b> .....	22.14	3,120	69,077
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. R'y.....	24.15	5,225	126,184
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	23.71	3,500	83,085
Minneapolis & St. Louis Railway.....	121.87	.....	536,904
<b>Hardin</b> .....	17.88	3,120	55,785
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. R'y.....	24.81	5,500	136,455
Chicago & North-Western—Toledo & North-Western R'y.....	26.50	2,000	53,000
Chicago, Iowa & Dakota Railway.....	23.72	6,100	144,092
Dubuque & Sioux City—Main Line.....	28.96	5,075	146,072
Iowa Central—Main Line.....	69.911	.....	605,264
<b>Harrison</b> .....	20.33	11,000	223,630
Chicago & North-Western Railway.....	7.01	6,225	43,637
Chicago, Milwaukee & St. P.—Chicago & Council B. Div.....	23.571	7,000	165,097
Sioux City & Pacific R. R.....	75.369	.....	308,022
<b>Henry</b> .....	9.515	2,000	19,030
Burlington & North-Western Railway.....	10.568	1,200	12,682
Burlington & Western Railway.....	19.709	14,500	285,694
Chicago, Burlington & Quincy R. R.....	2.67	1,500	4,005
Chicago, Ft. Madison & Des Moines Railway.....	18.653	2,575	47,831
Iowa Central—Eastern Division.....	14.29	2,000	28,580
St. Louis, Keokuk & North-Western Railroad.....	30.03	.....	178,000
<b>Howard</b> .....	24.38	5,000	121,900
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	13.14	4,000	52,560
Chicago, St. Paul & Kansas City—Main Line.....	1.51	3,000	4,530
Winona & South-Western Railway.....	30.86	.....	384,770
<b>Humboldt</b> .....	25.00	3,120	78,000
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. R'y.....	25.14	5,500	138,270
Chicago & North-Western—Toledo & North-Western R'y.....	6.32	5,000	31,600
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	21.40	3,500	74,900
Minneapolis & St. Louis Railway.....	40.42	.....	178,782
<b>Iowa</b> .....	38.20	4,500	171,900
Chicago & North-Western—Maple River Branch.....	2.22	3,100	6,882
Dubuque & Sioux City—Onawa Branch.....	57.84	.....	428,880
<b>Iowa</b> .....	32.08	3,500	113,280
Chicago, Milwaukee & St. Paul—Kansas City Division.....	25.16	13,500	339,500
Chicago, Rock Island & Pacific—Iowa Division.....	77.67	.....	320,960
<b>Jackson</b> .....	14.59	3,000	43,770
Chicago & North-Western—Iowa Midland Branch.....	13.02	6,225	81,650
Chicago, Milwaukee & St. Paul—Chicago & Council B. Div.....	31.04	5,000	155,200
Chicago, Milwaukee & St. Paul—Dubuque Division.....	16.13	2,000	32,240
Chicago, Milwaukee & St. Paul—Cascade Branch.....	2.89	3,000	8,670
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	.....	.....	.....

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of Road.	Assessed value per mile.	Total assessed value.
<b> Jasper</b> .....	129.869	8	1,038.952
Chicago, Rock Island & Pacific—Iowa Division.....	34.13	12,500	426,625
Chicago, Rock Island & Pacific—Newton & Monroe Br.....	17.00	5,000	85,000
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.....	17.40	5,500	95,700
Chicago, St. Paul & Kansas City—Des M. & St. J. Divs.....	19.02	4,000	76,080
Chicago, St. Paul & Kansas City—Valeria Coal Branch.....	3.20	4,000	12,800
Iowa Central—Main Line.....	3.98	5,075	20,198
Iowa Central—State Center Branch.....	5.928	2,575	15,265
Iowa Central—Newton Branch.....	20.781	2,575	53,511
Iowa Central—Newton Branch—Lynnville Sub.....	2.50	2,575	6,437
Iowa Northern Railway.....	5.91	4,000	23,720
<b>Jefferson</b> .....	77.651	.....	620,200
Burlington & Western Railway.....	17.816	1,200	21,379
Chicago, Burlington & Quincy R. R.....	25.735	14,500	373,158
Chicago, Ft. Madison & Des Moines Railway.....	6.00	1,000	6,000
Chicago, Rock Island & Pacific—Southwestern Division.....	26.60	8,000	212,800
Iowa Central—Eastern Division.....	1.50	2,575	3,863
<b>Johnson</b> .....	72.82	.....	530,109
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	6,120	98,226
Burlington, Cedar Rapids & Northern—Muscatine Div.....	7.06	3,120	22,077
Burlington, Cedar Rapids & Northern—I. C. & W. R'y.....	9.50	3,120	29,921
Burlington, Cedar Rapids & Northern—C. R. & C. R'y.....	12.95	3,120	40,435
Chicago, Rock Island & Pacific—Iowa Division.....	27.16	12,500	339,500
<b>Jones</b> .....	60.00	.....	385,888
Chicago & North-Western—Iowa Midland Branch.....	22.98	3,000	68,940
Chicago, Milwaukee & St. Paul—Chl. & Council B. Div.....	25.57	6,225	159,174
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	27.67	3,200	89,544
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	19.78	3,500	69,230
<b>Keokuk</b> .....	144.501	.....	503,119
Burlington & Western Railway.....	13.447	1,200	16,136
Burlington, Cedar Rapids & Northern—I. C. & W. R'y.....	31.35	3,120	97,812
Chicago & North-Western—Ottumwa, C. F. & St. Paul Br.....	16.80	3,500	58,800
Chicago, Milwaukee & St. Paul—Kansas City Division.....	30.76	3,500	107,660
Chicago, Rock Island & Pacific—Oskaloosa Division.....	25.73	6,000	154,380
Iowa Central—Eastern Division.....	26.474	2,575	68,015
<b>Kossuth</b> .....	82.96	.....	423,756
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. R'y.....	4.30	3,120	13,416
Chicago & North-Western—Toledo & North-Western R'y.....	46.51	5,500	255,805
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.35	5,225	127,229
Minneapolis & St. Louis Railway.....	7.80	3,500	27,300
<b>Lee</b> .....	180.316	.....	822,650
Chicago, Burlington & Kansas City Railway.....	16.96	3,500	59,360
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	33.290	8,000	266,320
Chicago, Ft. Madison & Des Moines Railway.....	26.31	1,500	39,465
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.....	27.15	5,500	149,325
Chicago, Santa Fe & California Railway.....	19.81	11,000	217,910
St. Louis, Keokuk & North-Western Railroad.....	36.79	2,000	73,580
<b>Linn</b> .....	151.72	.....	859,276
Burlington, Cedar Rapids & Northern—Main Line.....	21.66	6,120	132,530
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	21.29	3,120	66,425
Chicago & North-Western Railway.....	29.30	11,000	322,300
Chicago, Milwaukee & St. Paul—Chl. & Council B. Div.....	26.04	6,225	162,669
Chicago, Milwaukee & St. Paul—Kansas City Division.....	17.54	3,500	61,390
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch.....	27.78	3,100	86,118
<b>Louis</b> .....	68.561	.....	350,441
Burlington & North-Western Railway.....	3.146	2,000	6,292
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	6,120	141,679
Chicago, Rock Island & Pacific—Southwestern Division.....	18.91	8,000	151,280
Iowa Central—Eastern Division.....	22.375	2,575	57,601
<b>Lucas</b> .....	52.121	.....	502,879
Chicago, Burlington & Quincy R. R.....	26.829	14,500	389,020
Chicago, Burlington & Quincy—Charlton Branch.....	13.741	4,500	61,834
Chl., Bur. & Quincy—Charlton, D. M. & Southern R. R.....	11.561	4,500	52,025



TABLE No. II—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Lyon</i> .....	110.42	8	\$17,453
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W. Ry.	37.79	3,120	117,905
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	9.42	5,225	49,219
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	3.04	3,500	10,640
Chicago, Milwaukee & St. Paul—O.—Rock River Branch	17.44	4,135	72,114
Chicago, St. Paul, Minneapolis & O.—Rock River Branch	24.25	3,100	75,175
Dubuque & Sioux City—Sioux Falls Branch	18.48	5,000	92,400
Sioux City & Northern Railroad	51.71		249,361
<i>Madison</i> .....	7.67	12,500	95,875
Chicago, Rock Island & Pacific—Iowa Division	12.13	5,000	60,650
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	19.48	4,000	77,920
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	12.43	1,200	14,916
Des Moines & Kansas City Railway	122.511		546,317
<i>Marquette</i> .....	15.01	1,200	18,012
Burlington & Western Railway	4.32	3,120	13,478
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.	15.85	3,500	55,475
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	26.00	6,000	156,000
Chicago, Rock Island & Pacific—Oskaloosa Division	21.34	5,500	117,370
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	25.17	5,075	127,738
Iowa Central—Main Line	6.807	2,575	17,700
Iowa Central—Newton Branch	14.324	2,575	36,884
Iowa Central—Eastern Division	105.354		468,670
<i>Marion</i> .....	30.204	5,000	150,020
C., B. & Q.—Albia, K. & D. M. and D. M. & K. R. R.	12.65	6,000	75,900
Chicago, Rock Island & Pacific—Oskaloosa Division	14.50	5,500	79,750
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.00	3,000	117,000
Wabash—Des Moines & St. Louis Railroad	148.672		814,231
<i>Marshall</i> .....	25.09	11,000	285,890
Chicago & North-Western Railway	25.29	6,225	158,053
Chicago, Milwaukee & St. Paul—Chl. & Coun. Bluffs Div.	31.78	4,000	127,120
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	20.79	5,075	151,184
Iowa Central—Main Line	15.01	2,575	38,651
Iowa Central—Story City Branch	20.712	2,575	53,353
Iowa Central—State Center Branch	101.314		720,495
<i>Mills</i> .....	20.24	14,500	423,980
Chicago, Burlington & Quincy R. R.	8.918	4,000	35,672
Chl., Burlington & Quincy—Neb. City, Sid. & N. E. R. R.	10.483	4,000	41,932
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	17.963	3,500	62,765
Kansas City, St. Joseph & Council Bluffs Railroad	25.09	4,500	115,005
Omaha & St. Louis Railway	9.02	500	4,510
Tabor & Northern Railway	67.08		231,082
<i>Mitchell</i> .....	7.75	3,000	23,250
Chicago, Milwaukee & St. Paul—Austin Branch	9.90	4,000	39,600
Chicago, St. Paul & Kansas City—Main Line	5.41	4,000	21,640
Chicago, St. Paul & Kansas City—Lyle Branch	22.72	3,000	81,792
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	21.90	3,000	65,700
Winona & South-Western Railway	94.189		437,831
<i>Monona</i> .....	24.70	4,500	111,150
Chicago & North-Western—Maple River Branch	27.50	4,500	123,750
Chicago, Milwaukee & St. Paul—Sioux City Branch	16.28	3,100	50,468
Dubuque & Sioux City—Onawa Branch	25.709	7,000	179,953
Sioux City & Pacific R. R.	96.068		640,707
<i>Monroe</i> .....	11.00	1,000	11,000
Albia & Centerville Railway	27.816	14,500	403,332
Chicago, Burlington & Quincy R. R.	10.798	3,500	37,793
Chicago, Burlington & Quincy—Moulton & Albia R. R.	10.772	5,000	53,860
C., B. & Q.—Albia, K. & D. M. & D. M. & K. R. R.	10.47	3,500	36,645
Chicago, Milwaukee & St. Paul—Kansas City Division	13.602	5,075	69,487
Iowa Central—Main Line	11.55	3,000	34,650
Wabash—Des Moines & St. Louis Railroad	49.006		482,774
<i>Montgomery</i> .....	27.081	14,500	392,674
Chicago, Burlington & Quincy R. R.	7.968	4,000	31,872
Chicago, Burlington & Quincy—Nebraska City Branch	2.418	4,000	9,672
Chl., Burlington & Quincy—Brownville & Nod. Val. R. R.	12.430	4,000	49,756
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.			

TABLE No. II—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Muscatine</i> .....	105.57		\$52,613
Burlington, Cedar Rapids & Northern—Main Line	18.91	6,120	115,729
Burlington, Cedar Rapids & Northern—Muscatine Div.	19.21	3,120	60,036
Burlington, Cedar Rapids & Northern—D. I. & O. R. Y.	7.11	3,120	22,183
Chicago, Rock Island & Pacific—Iowa Division	24.77	12,500	309,625
Chicago, Rock Island & Pacific—Southwestern Division	22.43	8,000	179,440
Chicago, Rock Island & Pacific—Wilton Branch	11.98	5,000	59,900
Chicago, Rock Island & Pacific—Wilton & Tipton Branch	1.16	5,000	5,800
<i>O'Brien</i> .....	83.30		403,273
Chicago & North-Western—Toledo & North-Western R. Y.	25.30	5,500	139,150
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	5,225	125,504
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.51	8,135	53,772
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,100	84,847
<i>Osceola</i> .....	44.22		228,136
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W.	26.24	3,120	81,869
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	8,135	146,267
<i>Pago</i> .....	101.375		304,519
Chicago, Burlington & Quincy—Nebraska City Branch	11.80	4,000	47,200
Chicago, Burlington & Quincy—Brownville & Nod. V. R. R.	22.81	4,000	91,240
Chicago, Burlington & Quincy—Clar. C. Sp'gs & S. W. R. R.	15.844	4,000	63,376
Hammond & Shenandoah R. R.	27.02	3,000	81,060
Kansas City, St. Jo. & Council Bluffs—Tarkio Val. R. R.	4.008	5,000	20,040
Omaha & St. Louis Railway	19.801	4,500	89,104
<i>Palo Alto</i> .....	72.17		315,040
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W.	27.28	3,120	85,114
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.24	5,225	125,776
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	20.55	5,000	102,750
<i>Plymouth</i> .....	98.20		529,905
Chicago & North-Western—Maple River Branch	13.40	4,500	60,300
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	15.00	3,500	52,500
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	8,135	77,120
Dubuque & Sioux City—Main Line	34.05	6,100	208,105
Sioux City and Northern Railroad	25.37	5,000	126,850
<i>Pocahontas</i> .....	52.51		279,710
Chicago & North-Western—Toledo & North-Western R. Y.	24.16	5,500	132,880
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	16.65	5,000	83,250
Des Moines & Northwestern Railway	1.00	2,000	2,000
Dubuque & Sioux City—Main Line	9.80	6,100	59,780
<i>Polk</i> .....	172.165		989,353
Chicago & North-Western—Des Moines & Minneapolis R.	24.40	5,500	134,200
Chl., Bur. & Quincy—A., K. & D. M. and D. M. & K. R. R.	10.135	5,000	50,675
Chicago, Rock Island & Pacific—Iowa Division	27.65	12,500	345,625
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	8.59	5,000	42,950
Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	17.54	5,500	96,580
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	9.30	5,000	46,500
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.	28.99	4,000	115,960
Des Moines & Kansas City Railway	7.20	1,200	8,640
Des Moines & Northern Railway	16.41	2,500	41,025
Des Moines & Northwestern Railway	4.13	2,000	8,260
Des Moines Union Railway	2.70	20,000	54,000
Wabash—Des Moines and St. Louis Railroad	15.01	3,000	45,030
<i>Pottawattamie</i> .....	143.18		1,514,378
Chicago & North-Western Railway	29.83	11,000	328,130
Chicago, Burlington & Quincy R. R.	1.565	14,500	22,707
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	1.900	4,000	7,604
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	5.244	4,000	20,976
Chicago, Burlington & Quincy—Moulton & Albia R. R.	26.53	6,225	165,274
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.	45.02	12,500	562,750
Chicago, Rock Island & Pacific—Iowa Division	17.61	5,000	88,050
Chicago, Rock Island & Pacific—Avoca, M. & S. W. Br.	1.13	5,000	5,650
Chicago, Rock Island & Pacific—Harlan Branch	6.714	5,500	36,927
Kansas City, St. Joseph & Council Bluffs Railroad	12.74	4,500	57,330
Omaha & St. Louis Railway	2.06	150,000	309,000
Union Pacific—Union Division	1.72	5,000	8,600
Union Pacific—Union Ave. Dummy Line			



TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Poweshiek</i> .....	96.012	3,120	299,596
Burlington, Cedar Rapids & Northern—I. C. & W. R'y.....	6.78	3,120	21,154
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.....	27.21	3,500	95,235
Chicago, Rock Island & Pacific—Iowa Division.....	25.53	12,500	319,125
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	22.81	5,075	115,761
Iowa Central—Main Line.....	15.612	12,575	55,051
Iowa Central—Montezuma Branch.....	.97	12,575	180
Iowa Central—Newton Branch.....	79.702	4,500	358,009
<i>Ringgold</i> .....	28.642	4,500	128,880
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W. R. R.....	23.94	4,000	95,760
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	27.12	3,000	81,360
Humeston & Shenandoah R. R.....	62.59	4,500	281,665
<i>Sac</i> .....	54.02	4,500	243,090
Chicago & North-Western—Maple River Branch.....	8.57	5,500	47,135
Chicago & North-Western—Toledo & North-Western R'y.....	100.80	5,500	554,400
<i>Scott</i> .....	25.51	3,120	79,562
Burlington, Cedar Rapids & Northern—O. R. & C. R'y.....	15.27	3,120	47,642
Burlington, Cedar Rapids & Northern—D. I. & D. R'y.....	26.54	3,200	84,928
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	7.80	3,000	23,400
Chicago, Rock Island & Pacific—Iowa Division.....	13.60	12,500	170,000
Chicago, Rock Island & Pacific—Southwestern Division.....	12.05	8,000	96,400
<i>Shelby</i> .....	54.65	3,000	163,950
Chicago & North-Western—Iowa South-Western Branch.....	12.75	3,000	38,250
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.....	24.81	6,225	154,442
Chicago, Rock Island & Pacific—Iowa Division.....	6.41	12,500	80,125
Chicago, Rock Island & Pacific—Harlan Branch.....	10.71	5,000	53,550
<i>Sioux</i> .....	146.50	5,500	805,750
Chicago & North-Western—Toledo & North-Western R'y.....	35.10	5,500	193,050
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	29.08	5,225	151,943
Chicago, Milwaukee & St. Paul—Eden Branch.....	8.90	3,000	26,700
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	16.88	3,500	59,080
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.09	8,125	179,702
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	7.08	3,100	21,948
Dubuque & Sioux City—Sioux Falls Branch.....	27.28	5,000	136,400
Sioux City & Northern Railroad.....	94.92	6,000	569,520
<i>Story</i> .....	24.23	11,000	266,530
Chicago & North-Western Railroad.....	26.40	5,500	145,200
Chicago & North-Western—Des Moines & Minneapolis Br.....	24.79	6,225	154,317
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Divs.....	19.50	2,575	50,213
Iowa Central—Story City Branch.....	104.62	6,713	703,683
<i>Tama</i> .....	18.05	3,120	56,316
Burlington, Cedar Rapids & Northern—Pacific Division.....	25.34	11,000	278,740
Chicago & North-Western Railroad.....	.13	3,500	455
Chicago & North-Western—Ott. Cedar Falls & St. P. Br.....	22.14	5,500	121,770
Chicago & North-Western—Toledo & North-Western R'y.....	26.32	6,225	163,842
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Divs.....	12.64	4,000	50,560
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	60.738	5,000	303,690
<i>Taylor</i> .....	28.908	5,000	144,540
Chicago, Burlington & Quincy—Creston Branch.....	5.79	4,000	23,160
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	26.96	5,000	134,800
Humeston & Shenandoah R. R.....	67.281	5,500	370,055
<i>Union</i> .....	25.797	14,500	374,081
Chicago, Burlington & Quincy R. R.....	10.742	5,000	53,710
Chicago, Burlington & Quincy—Creston Branch.....	8.152	4,000	32,608
Chicago, Burlington & Quincy—Creston & Northern R. R.....	22.59	4,000	90,360
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	80.05	5,500	440,275
<i>Van Buren</i> .....	27.31	3,500	95,585
Chicago, Burlington & Kansas City Railroad.....	14.72	1,500	22,080
Chicago, Ft. Madison and Des Moines Railroad.....	4.50	5,000	22,500
Chicago, Rock Island & Pacific—Keosauqua Branch.....	33.50	3,500	117,250
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	101.679	5,500	559,227
<i>Wapello</i> .....	26.850	14,500	389,325
Chicago, Burlington & Quincy R. R.....	27.31	3,500	95,585
Chicago, Milwaukee & St. Paul—Kansas City Division.....	7.71	8,000	61,680
Chicago, Rock Island & Pacific—Southwestern Division.....	30.00	5,500	165,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	9.803	3,000	29,409
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad.....			

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Warren</i> .....	98.880	5,000	494,400
Chicago, Burlington & Quincy—A. K. & D. M. & D. M. & K. R. R.....	7.000	5,000	35,000
Chicago, Burlington & Quincy—Chariton, D. M. & S. R. R.....	21.450	4,500	96,475
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.....	26.23	5,000	131,150
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Divs.....	15.79	4,000	63,160
Des Moines & Kansas City Railway.....	27.73	1,200	33,276
<i>Washington</i> .....	103.603	4,500	466,214
Burlington & North-Western Railway.....	12.90	2,000	25,800
Burlington & Western Railway.....	13.802	1,200	16,562
Burlington, Cedar Rapids & Northern—Muscatine Div.....	4.31	3,120	13,447
Burlington, Cedar Rapids & Northern—I. C. & W. Railway.....	20.98	3,120	65,457
Chicago, Rock Island & Pacific—Southwestern Division.....	25.64	8,000	205,120
Chicago, Rock Island & Pacific—Oskaloosa Division.....	14.02	6,000	84,120
Iowa Central—Eastern Division.....	11.861	2,575	30,542
<i>Wayne</i> .....	79.433	4,500	357,518
Chicago, Burlington & Quincy—Chariton Branch.....	6.803	4,500	30,613
Chicago, Milwaukee & St. Paul—Kansas City Division.....	14.96	3,500	52,360
Chicago, Rock Island & Pacific—Southwestern Division.....	27.78	8,000	222,240
Keokuk & Western Railroad.....	29.90	3,500	104,300
<i>Webster</i> .....	169.862	5,500	934,333
Chicago & North-Western—Toledo & North-Western R'y.....	25.96	5,500	142,780
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.....	32.55	5,000	162,750
Crooked Creek R. R. & Coal Co.....	17.20	2,500	43,000
Dubuque & Sioux City—Main Line.....	26.74	6,100	163,114
Dubuque & Sioux City—Main Line.....	28.573	3,000	85,719
Mason City & Ft. Dodge—Coalville Branch.....	3.020	3,000	9,060
Mason City & Ft. Dodge—Coalville Branch.....	34.91	3,500	122,185
Minneapolis & St. Louis Railway.....	20.80	3,500	72,800
<i>Winnebago</i> .....	20.80	3,500	72,800
Minneapolis & St. Louis Railway.....	82.85	5,500	455,425
<i>Winnebush</i> .....	1.14	3,120	3,557
Burlington, Cedar Rapids & Northern—O. D. & M. R'y.....	22.90	3,120	71,729
Burlington, Cedar Rapids & Northern—Davenport & Northw. Line.....	2.47	3,200	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.....	16.90	5,000	84,500
Chicago, Milwaukee & St. Paul—Decorah Branch.....	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	29.75	5,225	155,443
<i>Woodbury</i> .....	125.033	5,500	687,681
Chicago & North-Western—Maple River Branch.....	25.01	4,500	112,545
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	31.92	3,500	111,720
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	.94	8,125	7,647
Dubuque & Sioux City—Main Line.....	6.41	6,100	39,191
Dubuque & Sioux City—Onawa Branch.....	25.94	3,100	80,414
Sioux City & Northern Railroad.....	6.85	5,000	34,250
Sioux City & Pacific R. R.....	22.303	7,000	156,231
<i>Worth</i> .....	46.300	5,500	254,650
Burlington, Cedar Rapids & Northern—Main Line.....	18.61	6,120	113,803
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	3,000	33,810
Chicago, St. Paul & Kansas City—Lyle Branch.....	14.30	4,000	57,200
Iowa Central—Main Line.....	2.009	5,075	10,196
Minneapolis & St. Louis Railway.....	.33	3,500	1,155
<i>Wright</i> .....	108.873	5,500	598,885
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. R'y.....	43.04	3,120	134,375
Chicago & North-Western—Toledo & North-Western R'y.....	23.85	5,500	131,175
Iowa Central—Belmond Branch.....	6.503	2,575	16,745
Mason City & Ft. Dodge Railroad.....	33.48	3,000	100,440
Total.....	8,402.538		\$44,606,737



TABLE No. III.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS.	Miles of road on which sleeping-cars are used or operated.	Assessed value per mile for sleeping-cars.	Aggregate assessed value for sleeping-cars.
<i>Burlington, Cedar Rapids &amp; Northern Railway Company</i> .....	457.74	\$.....	\$ 18,780
Main Line.....	240.64	60	14,438
Pacific Division.....	48.12	20	962
Cedar Rapids, Iowa Falls & Northwestern Railway.....	168.98	20	3,380
<i>Chicago &amp; North-Western Railway Company</i> .....	738.29	.....	47,283
Chicago & North-Western Railway.....	355.02	90	31,952
Toledo & North-Western Railway.....	383.27	40	15,331
<i>Chicago, Burlington &amp; Quincy R. R. Company</i> .....	323.921	.....	25,914
Chicago, Burlington & Quincy R. R.....	281.645	80	22,532
Keokuk & St. Paul R. R.....	42.276	80	3,382
<i>Chicago, Rock Island &amp; Pacific Railway Company</i> .....	735.11	.....	25,379
Iowa Division.....	316.83	35	11,089
Southwestern Division.....	193.89	35	6,786
Oskaloosa Division.....	52.19	35	1,827
Keokuk & Des Moines Division.....	162.20	35	5,677
<i>Chicago, St. Paul &amp; Kansas City Railway Company</i> .....	371.00	.....	24,114
Main Line.....	142.88	65	9,287
Des Moines & St. Joseph Divisions.....	228.12	65	14,827
<i>Chicago, St. Paul, Minneapolis &amp; Omaha Railway Company</i> .....	57.10	.....	5,425
Main Line.....	57.10	95	5,425
<i>Chicago, Santa Fe &amp; California Railway Company</i> .....	19.81	.....	1,585
Chicago, Santa Fe & California Railway.....	19.81	80	1,585
<i>Dubuque &amp; Sioux City Railroad Company</i> .....	396.68	.....	20,065
Main Line.....	326.58	55	17,962
Sioux Falls Branch.....	70.10	30	2,103
<i>Iowa Central Railway Company</i> .....	164.80	.....	10,480
Main Line.....	144.70	100	14,470
Eastern Division.....	20.10	100	2,010
<i>Kansas City, St. Joseph &amp; Council Bluffs R. R. Company</i> .....	53.00	.....	5,035
Main Line.....	53.00	95	5,035
<i>Omaha &amp; St. Louis Railway Company</i> .....	66.98	.....	5,693
Omaha & St. Louis Railway.....	66.98	85	5,693
<i>Sioux City &amp; Northern Railroad Company</i> .....	77.98	.....	5,459
Sioux City & Northern Railroad.....	77.98	70	5,459
<i>Sioux City &amp; Pacific Rail Road Company</i> .....	80.613	.....	26,602
Sioux City & Pacific Rail Road.....	80.613	330	26,602
<i>Union Pacific Railway Company</i> .....	2.06	.....	453
Union Division.....	2.06	210	453
<i>Wabash Railroad Company</i> .....	108.87	.....	8,165
Des Moines & St. Louis Railroad.....	65.56	75	4,917
St. Louis, Ottumwa & Cedar Rapids Railroad.....	43.31	75	3,248
Total.....	3,643.954	.....	\$ 236,412

NOTE.—The above assessments are upon the interests of the several railroad corporations, respectively named in connection with the several assessments, as *lessors* or *bailees* of the sleeping-cars to which the assessments respectively relate, and not upon any interest of such corporations, therein as *owners*, all ownership interest therein, of such railroad corporations, being included in the assessments shown in Table No. I.

TABLE No. IV.

Length and assessed value of sleeping-car lines by counties.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i> .....	8.50	\$.....	\$ 208
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	35	298
<i>Adams</i> .....	26.475	.....	2,118
Chicago, Burlington & Quincy R. R.....	26.475	80	2,118
<i>Appanoose</i> .....	37.121	.....	1,500
Chicago, Rock Island & Pacific—Southwestern Division.....	29.86	35	1,045
Wabash—St. Louis, Ottumwa & Cedar Rapids R. R.....	7.261	75	545
<i>Benton</i> .....	62.70	.....	3,916
Burlington, Cedar Rapids & Northern—Main Line.....	23.01	60	1,382
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.85	20	297
Chicago & North-Western Railway.....	24.84	90	2,237
<i>Black Hawk</i> .....	89.88	.....	5,410
Burlington, Cedar Rapids & Northern—Main Line.....	32.74	60	1,964
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	30.42	35	1,077
Dubuque & Sioux City—Main Line.....	26.72	55	1,469
<i>Boone</i> .....	27.53	.....	2,478
Chicago & North-Western Railway.....	27.53	90	2,478
<i>Bremer</i> .....	10.21	.....	640
Burlington, Cedar Rapids & Northern—Main Line.....	4.18	60	248
Chicago, St. Paul & Kansas City—Main Line.....	6.03	65	392
<i>Buchanan</i> .....	38.84	.....	2,280
Chicago, St. Paul & Kansas City—Main Line.....	11.41	65	742
Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.....	2.90	65	189
Dubuque & Sioux City—Main Line.....	24.53	55	1,349
<i>Buena Vista</i> .....	49.20	.....	2,350
Chicago & North-Western—Toledo & North-Western R'y.....	23.79	40	952
Dubuque & Sioux City—Main Line.....	25.41	55	1,398
<i>Butler</i> .....	45.97	.....	2,634
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	60	1,264
Dubuque & Sioux City—Main Line.....	24.91	55	1,370
<i>Calhoun</i> .....	38.82	.....	1,776
Chicago & North-Western—Toledo & North-Western R'y.....	23.97	40	959
Dubuque & Sioux City—Main Line.....	14.85	55	817
<i>Carroll</i> .....	25.41	.....	2,287
Chicago & North-Western Railway.....	25.41	90	2,287
<i>Cass</i> .....	27.47	.....	961
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	35	961
<i>Cedar</i> .....	40.81	.....	3,056
Burlington, Cedar Rapids & Northern—Main Line.....	8.95	60	537
Chicago & North-Western Railway.....	24.08	90	2,168
Chicago, Rock Island & Pacific—Iowa Division.....	6.88	35	241
<i>Cerro Gordo</i> .....	26.27	.....	2,304
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	60	634
Iowa Central—Main Line.....	15.70	100	1,570
<i>Cherokee</i> .....	41.20	.....	1,981
Dubuque & Sioux City—Main Line.....	29.60	35	1,039
Dubuque & Sioux City—Sioux Falls Branch.....	11.60	30	342
<i>Chickasaw</i> .....	25.70	.....	1,670
Chicago, St. Paul & Kansas City—Main Line.....	25.70	65	1,670
<i>Clarke</i> .....	36.498	.....	2,120
Chicago, Burlington & Quincy R. R.....	26.498	80	2,120
<i>Clay</i> .....	5.70	.....	228
Chicago & North-Western—Toledo & North-Western R'y.....	5.70	40	228
<i>Clinton</i> .....	40.17	.....	3,615
Chicago & North-Western Railway.....	40.17	90	3,615
<i>Crawford</i> .....	31.56	.....	2,840
Chicago & North-Western Railway.....	31.56	90	2,840
<i>Dallas</i> .....	17.56	.....	615
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	35	615



TABLE No. IV—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Davis</i>	49.876	35	1,745.56
Chicago, Rock Island & Pacific—Southwestern Div.	32.88	35	1,150.80
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	75	35	2,625.00
Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad	26.246	75	1,968.45
<i>Delaware</i>	50.09	35	1,753.15
Chicago, St. Paul & Kansas City—Main Line	25.62	65	1,665.30
Chicago, St. Paul & Kansas City—Main Line	24.47	55	1,345.85
Dubuque & Sioux City—Main Line	48.200	35	1,687.00
<i>Des Moines</i>	21.18	60	1,270.80
Burlington, Cedar Rapids & Northern—Main Line	18.040	80	1,443.20
Chicago, Burlington & Quincy R. R.	9.95	80	796.00
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	26.70	55	1,468.50
<i>Dickinson</i>	26.70	30	801.00
Burlington, Cedar Rap. & Northern—C. R., I. F. & N. W. R'y	31.36	35	1,102.60
<i>Dubuque</i>	31.36	65	2,034.16
Chicago, St. Paul & Kansas City—Main Line	26.80	55	1,474.00
Dubuque & Sioux City—Main Line	16.22	30	486.60
<i>Emmet</i>	16.22	30	486.60
Burlington, Cedar Rap. & Northern—C. R., I. F. & N. W. R'y	26.65	65	1,732.25
<i>Fayette</i>	19.82	65	1,288.30
Chicago, St. Paul & Kansas City—Main Line	6.83	65	443.95
Chicago, St. Paul & Kansas City—D. M. & St. Joe Divs.	20.57	60	1,234.20
<i>Floyd</i>	20.57	60	1,234.20
Burlington, Cedar Rapids & Northern—Main Line	40.57	30	1,217.10
<i>Franklin</i>	12.38	30	371.40
Burlington, Cedar Rap. & Northern—C. R., I. F. & N. W. R'y	1.10	55	60.50
Dubuque & Sioux City—Main Line	27.00	100	2,700.00
Iowa Central—Main Line	37.072	85	3,151.12
<i>Fremont</i>	28.323	85	2,407.45
Kansas City, St. Joseph & Council Bluffs R. R.	8.749	85	743.66
Omaha & St. Louis Railway	24.51	90	2,205.90
<i>Greene</i>	24.51	90	2,205.90
Chicago & North-Western Railway	47.56	30	1,426.80
<i>Grundy</i>	15.22	30	456.60
Burlington, Cedar Rapids & Northern—Pacific Division	11.13	30	333.90
Burlington, Cedar Rap. & Northern—C. R., I. F. & N. W. R'y	12.79	40	511.60
Chicago & North-Western—Toledo & North-Western R'y	7.93	65	515.95
Chicago, St. P. & Kansas City—Des Moines & St. Joe Divs.	17	55	935.00
Dubuque & Sioux City—Main Line	19.32	35	676.20
<i>Guthrie</i>	19.32	35	676.20
Chicago, Rock Island & Pacific—Iowa Division	68.68	40	2,747.20
<i>Hamilton</i>	45.48	40	1,819.20
Chicago & North-Western—Toledo & North-Western R'y	23.50	55	1,292.50
Dubuque & Sioux City—Main Line	96.37	35	3,372.95
<i>Hardin</i>	17.88	30	536.40
Burlington, Cedar Rap. & Northern—C. R., I. F. & N. W. R'y	24.81	40	992.40
Chicago & North-Western—Toledo & North-Western R'y	23.72	55	1,304.80
Dubuque & Sioux City—Main Line	28.96	100	2,896.00
Iowa Central—Main Line	62.901	35	2,201.53
<i>Harrison</i>	30.33	90	2,729.70
Chicago & North-Western R'y	32.571	330	10,748.43
Sioux City & Pacific R. R.	19.703	80	1,576.24
<i>Henry</i>	19.703	80	1,576.24
Chicago, Burlington & Quincy R. R.	13.14	65	853.90
<i>Howard</i>	13.14	65	853.90
Chicago, St. Paul & Kansas City—Main Line	30.14	30	904.20
<i>Humboldt</i>	35.04	40	1,401.60
Burlington, Cedar Rap. & Northern—C. R., I. F. & N. W. R'y	35.14	40	1,405.60
Chicago & North-Western—Toledo & North-Western R'y	25.16	881	22,146.96
<i>Iowa</i>	25.16	35	881.00
Chicago, Rock Island & Pacific—Iowa Division	74.53	35	2,608.05
<i>Jasper</i>	34.73	35	1,215.55
Chicago, Rock Island & Pacific—Iowa Division	37.40	35	1,309.00
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	19.62	65	1,275.30
Chicago, St. P. & Kansas City—Des Moines & St. Joe Divs.	3.38	160	540.80
Iowa Central—Main Line	52.335	80	4,186.80
<i>Jefferson</i>	25.735	80	2,058.80
Chicago, Burlington & Quincy R. R.	26.60	35	930.60
Chicago, Rock Island & Pacific—Southwestern Division			

TABLE No. IV—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Johnson</i>	43.21	35	1,512.35
Burlington, Cedar Rapids & Northern—Main Line	16.05	60	963.00
Chicago, Rock Island & Pacific—Iowa Division	27.16	35	950.60
<i>Keokuk</i>	31.506	35	1,102.71
Chicago, Rock Island & Pacific—Oskaloosa Division	25.73	35	900.55
Iowa Central—Eastern Division	5.776	100	577.60
<i>Kossuth</i>	30.81	30	924.30
Burlington, Cedar R. & Northern—C. R., I. F. & N. W. R'y	4.30	30	129.00
Chicago & North-Western—Toledo & North-Western R'y	46.51	40	1,860.40
<i>Lee</i>	30.256	35	1,058.96
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.236	80	2,658.88
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	27.15	35	950.25
Chicago, Santa Fe & California Railway	19.81	80	1,584.80
<i>Linn</i>	50.96	35	1,783.60
Burlington, Cedar Rapids & Northern—Main Line	21.06	60	1,263.60
Chicago & North-Western Railway	20.20	90	1,818.00
<i>Louis</i>	42.06	35	1,472.10
Burlington, Cedar Rapids & Northern—Main Line	23.15	60	1,389.00
Chicago, Rock Island & Pacific—Southwestern Division	18.91	35	661.85
<i>Lucas</i>	26.820	35	938.70
Chicago, Burlington & Quincy R. R.	26.820	80	2,145.60
<i>Lyon</i>	42.73	30	1,281.90
Dubuque & Sioux City—Sioux Falls Branch	24.23	30	726.90
Sioux City & Northern Railroad	18.48	70	1,293.60
<i>Madison</i>	27.15	35	950.25
Chicago, Rock Island & Pacific—Iowa Division	7.67	35	268.45
Chicago, St. Paul & Kansas City—Des Moines & St. Joe Divs.	19.48	65	1,266.20
<i>Mahaska</i>	64.474	35	2,256.59
Chicago, Rock Island & Pacific—Oskaloosa Division	12.44	35	435.40
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	21.24	35	743.40
Iowa Central—Main Line	16.37	100	1,637.00
Iowa Central—Eastern Division	14.324	100	1,432.40
<i>Marion</i>	53.30	35	1,865.55
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	14.50	35	507.50
Wabash—Des Moines & St. Louis Railroad	30.00	75	2,250.00
<i>Marshall</i>	87.56	35	3,064.60
Chicago & North-Western Railway	25.96	90	2,336.40
Chicago, St. Paul & Kansas City—Des Moines & St. Joe Divs.	31.78	65	2,065.70
Iowa Central—Main Line	29.70	100	2,970.00
<i>Mills</i>	72.803	35	2,548.10
Chicago, Burlington & Quincy R. R.	29.24	80	2,339.20
Kansas City, St. Joseph & Council Bluffs R. R.	17.063	95	1,621.00
Omaha & St. Louis Railway	25.69	85	2,183.65
<i>Mitchell</i>	9.90	65	643.50
Chicago, St. Paul and Kansas City—Main Line	9.90	65	643.50
<i>Monona</i>	25.719	35	900.16
Sioux City and Pacific R. R.	25.709	330	8,484.00
<i>Monroe</i>	30.390	35	1,063.65
Chicago, Burlington & Quincy R. R.	27.816	80	2,225.28
Wabash—Des Moines & St. Louis Railroad	11.55	75	866.25
<i>Montgomery</i>	27.081	80	2,166.48
Chicago, Burlington & Quincy R. R.	27.081	80	2,166.48
<i>Muscatine</i>	66.11	35	2,313.85
Burlington, Cedar Rapids & Northern—Main Line	18.91	60	1,134.60
Chicago, Rock Island & Pacific—Iowa Division	24.77	35	867.00
Chicago, Rock Island & Pacific—Southwestern Division	22.43	35	785.05
<i>O'Brien</i>	60.28	35	2,109.80
Chicago & North-Western—Toledo & North-Western R'y	25.30	40	1,012.00
Chicago, St. Paul, Minneapolis & Omaha—Main Line	0.61	95	57.95
Dubuque & Sioux City—Sioux Falls Branch	27.37	30	821.10
<i>Oceola</i>	17.96	35	628.60
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.96	35	628.60
<i>Pope</i>	19.801	35	693.03
Omaha & St. Louis Railway	19.801	85	1,683.08
<i>Palo Alto</i>	27.28	35	954.80
Burlington, Cedar R. & Northern—C. R., I. F. & N. W. R'y	27.28	30	818.40
<i>Plymouth</i>	69.80	35	2,443.00
Chicago, St. Paul, Minneapolis & Omaha—Main Line	0.48	95	45.60
Dubuque & Sioux City—Main Line	34.96	55	1,922.80
Sioux City & Northern Railroad	25.37	70	1,775.90



TABLE No. IV.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.			Miles of road.	Assessed value per mile.	Total assessed valuation.
Pocahontas	Chicago & North-Western—Toledo & North-Western R'y	33.06	40	1,505	966
	Dubuque & Sioux City—Main Line	24.16	55	530	530
Polk	Chicago, Rock Island & Pacific—Iowa Division	9.80	35	4,503	988
	Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	89.21	35	615	1,884
	Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	27.65	65	1,135	5,730
	Wabash—Des Moines & St. Louis Railroad	17.56	75	1,875	1,255
Pottawattamie	Chicago & North-Western Railway	28.99	80	1,576	608
	Chicago, Burlington & Quincy R. R.	15.01	95	1,083	453
	Chicago, Rock Island & Pacific—Iowa Division	88.93	125	3,174	893
	Kansas City, St. Joseph & Council Bluffs R. R.	20.83	35	2,281	1,556
	Omaha & St. Louis Railway	20.83	100	343	860
	Union Pacific—Union Division	48.34	35	423	224
Poweshiek	Chicago, Rock Island & Pacific—Iowa Division	25.53	35	5,625	1,404
	Iowa Central—Main Line	22.81	100	2,009	212
Ringgold	Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	23.94	65	1,910	2,180
Sac	Chicago & North-Western—Toledo & North-Western R'y	8.57	40	4,349	961
Scott	Chicago, Rock Island & Pacific—Iowa Division	25.68	35	2,280	886
	Chicago, Rock Island & Pacific—Southwestern Division	13.00	35	822	376
Shelby	Chicago, Rock Island & Pacific—Iowa Division	12.08	35	3,532	2,064
Sioux	Chicago & North-Western—Toledo & North-Western R'y	6.41	35	1,468	1,172
	Chicago, St. Paul, Minneapolis & Omaha—Main Line	91.55	40	2,149	270
	Dubuque & Sioux City—Sioux Falls Branch	35.10	95	1,050	735
	Sioux City & Northern Railroad	22.09	30	1,026	1,026
Story	Chicago & North-Western Railway	7.08	20	1,388	897
Tama	Burlington, Cedar Rapids & Northern—Pacific Div.	27.28	70	491	972
	Chicago & North-Western—Toledo & North-Western R'y	24.23	90	2,509	1,038
	Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	24.23	65	1,471	8,291
Taylor	Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	78.17	65	1,172	4,304
Union	Chicago, Burlington & Quincy R. R.	18.05	20	2,280	886
	Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	25.34	90	822	376
Van Buren	Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	22.14	65	1,172	4,304
Wapello	Chicago, Burlington & Quincy R. R.	5.79	35	1,468	1,172
	Chicago, Rock Island & Pacific—Southwestern Division	74.369	80	2,149	270
	Chicago, Rock Island & Pacific—Keo. & Des Moines Div.	7.71	35	1,050	735
	Wabash—St. Louis, Ottumwa & Cedar Rapids Railroad	30.00	35	1,026	1,026
Warren	Chicago, St. Paul & Kansas City—Des M. & St. Jo. Divs.	9.803	75	1,388	897
Washington	Chicago, Rock Island & Pacific—Southwestern Division	15.79	65	1,026	1,026
	Chicago, Rock Island & Pacific—Oskaloosa Division	39.66	35	897	491
Wayne	Chicago, Rock Island & Pacific—Southwestern Division	25.64	35	972	2,509
Webster	Chicago & North-Western—Toledo & North-Western R'y	14.02	35	1,038	1,471
	Dubuque & Sioux City—Main Line	27.78	35	8,291	89
Woodbury	Chicago, St. Paul, Minneapolis & Omaha—Main Line	27.78	35	353	479
	Dubuque & Sioux City—Main Line	62.70	70	7,370	1,117
	Sioux City & Northern Railroad	25.06	40	1,117	1,516
	Sioux City & Pacific R. R.	26.74	55	502	964
Worth	Burlington, Cedar Rapids & Northern—Main Line	36.533	95	236,412	
Wright	Burlington, Cedar Rapids & Northern—C.R., I. F. & N. W. R'y	.04	35		
	Chicago & North-Western—Toledo & North-Western R'y	6.41	55		
	Dubuque & Sioux City—Main Line	6.85	70		
	Sioux City & Northern Railroad	22.333	330		
	Sioux City & Pacific R. R.	18.61	60		
	Burlington, Cedar Rapids & Northern—Main Line	51.94	20		
	Burlington, Cedar Rapids & Northern—C.R., I. F. & N. W. R'y	28.09	20		
	Chicago & North-Western—Toledo & North-Western R'y	23.85	40		
Total		3,643.954		236,412	

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1891, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.		Taxes paid in 1891.	
	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.
Albia & Centerville Railway	24,905.16	1,035.90	31,496.00	1,306.50	8,591.84	352.40	270.00	824.27
Burlington & Western Railway	74,228.63	1,916.43	60,356.67	1,564.18	13,871.96	352.22	51.85	1,473.00
Burlington & Western Railway	74,271.55	1,930.47	60,398.25	1,567.30	13,873.30	352.40	51.85	1,473.00
Burlington, Cedar Rapids & Northern	2,350,700.52	5,029.94	1,470,000.00	3,528.61	880,700.52	2,101.33		90,882.16
Iowa City & Western Railway	117,630.22	1,610.00	106,628.03	1,501.34	8,002.19	109.59		6,440.00
Cedar Rapids, Iowa Falls & Northwestern	114,681.72	2,500.25	850,181.06	1,947.99	182,900.66	631.29		26,776.34
Cedar Rapids & Clinton Railway	325,736.15	3,975.56	143,445.12	1,750.61	182,291.03	2,224.95		3,700.00
Chicago, Decorah & Minnesota Railway	12,509.23	536.87	29,210.46	1,353.66	1,353.66	36.77		1,400.00
Davenport, Iowa & Dakota Railway	37,372.00	1,292.05	36,220.65	1,195.28	1,142.35			1,000.00
Total of system	3,587,141.84	3,907.55	2,347,684.72	2,506.63	1,239,457.12	1,270.90		90,198.50
Chicago & North-Western	5,415,707.86	15,254.65	2,804,900.46	8,047.32	2,610,807.40	7,207.33		110,680.05
Chicago & North-Western	77,725.68	1,005.17	132,633.60	2,150.37	2,656,747.40	7,207.33		6,406.60
Iowa Midland Branch	7,100.47	842.40	24,135.06	2,834.71	74,807.92	1,035.19		1,183.29
Ottumwa, Cedar Falls & St. Paul Branch	70,792.50	1,275.60	225,402.79	3,443.95	135,610.29	1,907.01		6,232.75
Des Moines & Western Branch	230,318.11	3,722.09	251,200.88	4,245.96	31,112.77	2,165.03		7,624.96
Iowa South-Western Branch	41,321.61	793.31	75,611.59	1,451.37	34,279.89	657.96		5,620.70
Maple River Branch	273,729.96	1,062.60	187,827.50	1,140.90	85,902.46	321.70		18,038.52
Total Chicago & North-Western R'y	6,115,866.10	7,911.48	3,763,031.79	4,869.38	2,352,834.30	3,042.60		155,880.77
Toledo & North-Western Railway	1,467,033.48	3,740.45	1,102,402.24	3,111.12	374,631.24	716.50		36,456.44
Iowa Railway, Coal & Manufacturing Co.	25,338.56	7,802.63	10,467.25	3,290.69	14,871.31	4,581.94		282.41
Total of system	7,608,218.23	6,561.63	4,965,801.28	4,281.57	2,642,416.95	2,275.85		214,919.02



TABLE No. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EX-PENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1891.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Chicago, Burlington & Kansas City Railway.....	\$ 4,167,306.63	\$ 2,153.06	\$ 4,103,036.88	\$ 1,326.77	\$ 64,169.75	\$ 826.29	\$ 19,538.83	\$ 36,727.13	\$ 6,508.61
Chicago, Burlington & Northern Railroad.....	6,016.99	13,310.13	25,555.82	48,037.26					1,901.02
Chicago, Burlington & Quincy—									
Chicago, Burlington & Quincy R. R.....	4,994,921.50	17,724.81	3,037,344.00	10,784.26	1,957,587.50	6,950.55			111,247.46
Keokuk & St. Paul R. R.....	261,226.67	6,179.08	142,700.00	3,375.44	118,526.67	2,803.63			10,192.83
Albia, K. & D. M., and D. M. & K. R. R.....	149,487.25	2,204.60	163,756.00	2,415.03			14,268.75	210.43	8,728.65
Chariton, Des Moines & Southern R. R.....	51,288.42	1,554.20	53,612.00	1,624.61			2,323.58	70.41	4,061.94
Chariton Branch.....	56,451.31	1,544.87	74,979.00	2,051.91			18,527.69	507.04	11,480.96
Leon, Mt. A. & S. W. and St. Jo. & D. M. R. R.....	84,683.49	1,560.09	112,468.00	2,071.05			27,784.51	511.86	
Creston Branch.....	82,341.27	1,927.27	76,275.00	1,787.11	6,066.27	142.13			5,687.25
Creston & Northern R. R.....	35,381.11	1,277.11	34,596.00	1,248.77	785.11	28.33			3,362.88
Western Iowa R. R.....	11,595.44	569.38	19,950.00	979.62			8,354.56	410.24	2,668.48
Brownville & Nodaway Valley R. R.....	24,134.20	956.64	31,324.00	1,242.03			7,199.80	285.38	
Clarinda, College Springs & S. W. R. R.....	15,133.81	955.18	21,643.00	1,366.00			6,509.19	410.83	4,103.21
Nebraska City Branch.....	60,005.12	1,545.69	81,263.00	2,072.56			20,657.88	526.86	5,459.82
Red Oak & Atlantic R. R.....	17,094.91	950.13	22,153.00	1,231.26			5,058.09	281.13	2,124.86
Nebraska City, Sidney & N. E. R. R.....	6,732.36	319.72	21,561.00	1,023.93			14,828.64	704.21	2,163.76
Hastings & Avoca R. R.....	8,640.66	541.41	11,414.00	725.75			2,773.34	176.34	1,884.02
McMoulton & Albia R. R.....									
Total of system.....	\$ 5,859,717.61	\$ 7,783.56	\$ 3,905,038.00	\$ 5,187.00	\$ 1,954,679.61	\$ 2,506.56			\$ 174,070.94
Chicago, Fort Madison & Des Moines Railway..	33,598.94	676.03	22,043.79	443.53	11,555.15	232.50			825.08
Chicago, Iowa & Dakota Railway.....	44,424.47	1,676.40	42,666.30	1,610.06	1,758.17	66.34			1,011.75
Chicago, Milwaukee & St. Paul—									
Chicago & Council Bluffs Division.....	\$ 2,779,542.33	\$ 7,960.20	\$ 2,141,913.02	\$ 6,134.12	\$ 637,629.31	\$ 1,826.08			\$ 58,810.32
Kansas City Division.....	662,503.71	4,160.19	519,361.54	3,290.80	143,142.17	869.30			13,713.51
Sioux City Branch.....	232,460.60	2,799.53	220,974.23	2,561.54	21,486.37	238.29			9,408.42
Dubuque Division.....	712,781.96	5,234.12	468,630.70	3,441.26	244,151.26	1,792.86			20,472.67
Cascade Branch.....	18,550.01	518.59	21,191.20	592.43			2,641.19	73.84	2,050.90
Volga Branch.....	34,244.33	586.98	61,826.05	1,094.04			29,581.73	567.06	4,732.25
Waukon Branch.....	15,755.68	686.32	30,519.69	1,329.83			14,764.01	643.31	1,129.21
Davenport & Northwestern Line.....	250,892.76	1,694.55	220,573.50	1,438.18	30,319.26	256.37			12,786.05
Dubuque Southwestern Line.....	74,521.12	1,708.02	74,676.75	1,711.59			155.63	3.57	4,138.06
Maquoketa Branch.....	41,222.30	1,191.05	36,202.51	1,046.01	5,019.79	145.04			2,527.08
Clinton Branch.....	31,949.58	3,179.06	34,179.93	3,400.09			2,221.35	221.03	1,319.81
Iowa & Minnesota Division.....	144,440.01	3,490.72	113,061.32	2,732.27	31,384.69	758.45			5,368.84
Decorah Branch.....	10,704.71	1,070.47	18,106.12	1,810.61			7,104.41	740.44	743.43
Austin Branch.....	97,770.73	3,498.06	64,692.78	2,233.12	33,077.95	1,204.94			2,355.59
Iowa & Dakota Division.....	1,840,235.94	6,313.76	836,530.18	2,809.91	1,003,705.76	3,443.85			50,190.88
Elkader Branch.....	9,416.12	489.91	18,432.10	959.01			9,015.08	469.10	1,290.32
Spirit Lake Branch.....	13,953.61	690.47	18,030.50	893.48			4,066.89	203.01	2,250.42
Sioux City & Dakota Division.....	197,309.94	2,646.14	77,334.70	1,907.14	20,966.24	739.00			4,950.29
Eden Branch.....	1,842.18	264.91	7,219.59	803.07			5,377.41	598.16	698.20
Total of system.....	\$ 7,109,264.62	\$ 4,598.69	\$ 4,964,837.42	\$ 3,230.96	\$ 2,114,427.20	\$ 1,369.73			\$ 108,949.25
Chicago, Rock Island & Pacific Railway.....	6,013,296.34	5,672.54	4,191,984.23	3,954.44	1,821,312.11	1,718.10			229,451.33
Chicago, St. Paul & Kansas City Railway.....	2,108,418.13	4,530.04	1,459,464.74	3,135.73	648,953.39	1,394.31			40,736.49
Chicago, St. Paul, Minneapolis & Omaha—									
Main Line.....	437,373.86	7,729.84	282,514.24	4,947.21	154,859.62	2,782.13			15,061.94
Rock River Branch.....	5,764.91	330.55	3,603.47	206.62	2,161.44	123.93			3,053.12
Total of system.....	\$ 443,138.77	\$ 5,944.98	\$ 286,117.71	\$ 3,838.45	\$ 157,021.06	\$ 2,106.53			\$ 18,115.06
Chicago, Santa Fe & California Railway.....	232,482.96	11,735.63	168,412.17	8,501.37	64,070.79	3,294.26			8,527.52
Crooked Creek Railroad & Coal Company.....									
Des Moines & Kansas City Railway.....	105,732.97	1,955.53	74,925.37	747.58	30,807.60	307.55			3,893.27
Des Moines & Northern Railway.....	130,701.96	3,158.58	104,259.33	2,519.56	26,442.63	639.02			1,828.30
Des Moines & Northwestern Railway.....	212,268.83	2,602.32	327,272.09	3,087.14			115,003.26	1,084.82	4,884.91
Des Moines Union Railway.....									
Dubuque & Sioux City—									
Main Line.....	2,407,833.89	7,372.87	1,337,995.38	4,096.99	1,069,838.51	3,275.88			59,333.80
Onawa Branch.....	148,742.33	1,151.25	170,134.19	1,316.75			21,381.86	165.50	15,641.52
Sioux Falls Branch.....									
Cedar Rapids Branch.....	57,886.18	1,382.18	55,626.93	1,329.47	2,249.25	53.75			5,934.02
Cedar Falls & Minnesota Railroad.....	115,683.28	1,530.00	128,689.79	1,702.09			13,006.51	172.09	8,004.49
Total of system.....	\$ 2,730,145.68	\$ 4,762.90	\$ 1,602,446.29	\$ 2,652.57	\$ 1,037,699.30	\$ 1,810.33			\$ 85,733.92
Humeston & Shenandoah Rail Road.....	171,128.33	1,792.86	152,238.31	1,594.96	18,890.02	197.90			8,811.67
Iowa Central Railway.....	1,419,416.36	3,538.09	1,018,258.26	2,538.15	401,158.10	999.94			42,045.70
Iowa Northern Railway.....	10,628.16	1,792.27	9,551.34	1,610.08	1,076.82	181.59			542.26



TABLE No. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1891.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Kansas City, St. Joseph & Council Bluffs— Kansas City, St. Joseph & Council B. R. R. Tarkio Valley R. R. Branch.....	\$ 263,303.43 7,444.80	\$ 3,741.33 1,820.24	\$ 168,508.26 7,021.18	\$ 3,006.44 1,716.67	\$ 35,005.17 423.62	\$ 644.89 103.57	\$ ..... .....	\$ ..... .....	\$ 7,744.09 464.53
Total of system.....	\$ 211,018.23	\$ 3,606.55	\$ 175,529.44	\$ 2,909.58	\$ 35,518.79	\$ 606.97	\$ ..... .....	\$ ..... .....	\$ 8,208.62
Keokuk & Western Railroad.....	\$ 212,936.82	\$ 2,913.74	\$ 130,358.56	\$ 1,783.79	\$ 82,578.26	\$ 1,129.05	\$ ..... .....	\$ ..... .....	\$ 6,096.73
Mason City & Ft. Dodge Railroad.....	\$ 123,334.64	\$ 1,353.31	\$ 86,211.65	\$ 945.97	\$ 37,122.99	\$ 407.34	\$ ..... .....	\$ ..... .....	\$ 8,076.85
Minneapolis & St. Louis Railway.....	\$ 352,364.59	\$ 2,560.23	\$ 257,772.18	\$ 1,872.94	\$ 94,592.41	\$ 687.29	\$ ..... .....	\$ ..... .....	\$ 18,412.87
Omaha & St. Louis Railway.....	\$ 230,009.85	\$ 3,567.31	\$ 243,849.26	\$ 3,639.54	\$ ..... .....	\$ 4,839.41	\$ ..... .....	\$ ..... .....	\$ 7,810.69
St. Louis, Keokuk & North Western Railroad.....	\$ 75,542.01	\$ 1,478.86	\$ 44,904.47	\$ 879.10	\$ 30,637.54	\$ 599.79	\$ ..... .....	\$ ..... .....	\$ 3,768.53
Sioux City & Northern Railroad.....	\$ 356,952.49	\$ 4,577.49	\$ 202,545.69	\$ 2,599.41	\$ 154,406.89	\$ 1,980.08	\$ ..... .....	\$ ..... .....	\$ 1,138.06
Sioux City & Pacific Railroad.....	\$ 416,270.78	\$ 5,163.81	\$ 281,387.18	\$ 3,490.59	\$ 134,883.60	\$ 1,673.22	\$ ..... .....	\$ ..... .....	\$ 18,832.93
Tabor & Northern Railway.....	\$ 9,975.33	\$ 1,105.91	\$ 9,508.25	\$ 1,054.13	\$ 467.08	\$ 51.78	\$ ..... .....	\$ ..... .....	\$ ..... .....
Toledo, Peoria & Western Railway.....	\$ ..... .....	\$ ..... .....	\$ ..... .....	\$ ..... .....	\$ ..... .....	\$ ..... .....	\$ ..... .....	\$ ..... .....	\$ ..... .....
Union Pacific— Union Division.....	\$ 58,475.03	\$ 28,385.93	\$ 16,578.31	\$ 8,047.72	\$ 41,896.72	\$ 20,338.21	\$ ..... .....	\$ ..... .....	\$ 27,991.20
Wabash— St. Louis, Ottumwa & Cedar Rapids R. R. Chicago, Rock Island & Pacific R'y track..... Des Moines & St. Louis R. R.....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....	\$ ..... ..... ..... .....
Total of system.....	\$ 188,987.96	\$ 1,735.90	\$ 275,217.36	\$ 2,527.94	\$ ..... .....	\$ 86,229.40	\$ 792.04	\$ ..... .....	\$ 10,521.88
Winona & South-Western Railway.....	\$ 5,177.58	\$ 221.17	\$ 4,221.79	\$ 180.34	\$ 955.79	\$ 40.83	\$ ..... .....	\$ ..... .....	\$ ..... .....
Total.....	\$ 40,416,488.47	\$ 4,810.20	\$ 27,790,687.82	\$ 3,307.53	\$ 12,625,800.65	\$ 1,502.67	\$ ..... .....	\$ ..... .....	\$ 1,246,221.81

(a) Burlington & North Western Railway—Includes the earnings on through business between Burlington and Mediapolis, 13.3 miles, over the Burlington, Cedar Rapids & Northern Railway.  
 (b) Burlington & Western Railway—Includes the earnings on through business between Burlington and Winfield, 33.8 miles, over the Burlington & North Western Railway. This includes 13.3 miles of the Burlington, Cedar Rapids & Northern Railway.  
 (c) Burlington, Cedar Rapids & Northern—Includes the earnings between Hayfield and Forest City, 7.20 miles, over the Minneapolis & St. Louis Railway.  
 (d) Chicago, Burlington & Kansas City Railway—Includes the earnings between Burlington and Vele, 25 miles, over the Chicago, Burlington & Quincy Railroad, and between Bloomfield and Moulton, 14.11 miles, over the Wabash Railroad.

(e) Chicago, Burlington & Quincy Railroad—The Moulton & Albia Railroad was not operated during 1890.  
 (f) Crooked Creek R. R. & Coal Co.—No report for 1891.  
 (g) Des Moines Union Railway—A "representative company" acting as an agency at Des Moines for the Wabash Railroad Company, the Des Moines & North Western Railway Company and the Des Moines & Northern Railway Company, performing all necessary work for them and charging each at actual cost its due proportion for the expense thereby incurred.  
 (h) Dubuque & Sioux City Railroad—This does not include \$219,171.38 expended in construction work.  
 (i) Humeston & Shenandoah Railroad—Includes earnings between Humeston and Van Wert, over the Keokuk & Western Railroad.  
 (j) Iowa Central Railway—The company reports as having expended for new equipment and improvements \$177,865.93, which is not included in the operating expenses as shown above.  
 (k) Keokuk & Western Railway—Includes earnings between Keokuk and the State line, 2.833 miles, run over the St. Louis, Keokuk & North Western Railroad.  
 (l) Omaha & St. Louis Railway—This includes in operating expenses \$30,300.62 expended in betterments, being the mileage proportion of Iowa to the entire line.  
 (m) Toledo, Peoria & Western—No report received for 1891.  
 (n) Union Pacific Railway—Obtained on basis of road mileage in Iowa to road mileage from Council Bluffs to Ogden.  
 (o) Union Pacific Railway—Taxes assessed but not yet paid.  
 (p) Winona & South-Western—This is a new road, having been in operation only four months.



## APPENDIX.

TABLE No. I.

\*Abstract of assessments of railroad property in the State of Iowa for the years 1874 to 1892 inclusive.

YEAR.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874	3,728	21,719,800	5,823	15,430,020	4,139	141
1875	3,765	21,986,658	5,840	15,568,908	4,135	141
1876	3,823	22,666,683	5,933	16,422,588	4,319	122
1877	3,938	22,421,070	5,694	17,221,633	4,373	130
1878	4,075	21,619,978	5,306	17,847,728	4,380	121
1879	4,323	22,540,904	5,214	21,294,275	4,926	106
1880	4,811	24,039,156	4,997	23,256,165	4,834	103
1881	5,289	25,742,302	4,886	27,797,143	5,276	93
1882	5,732	26,292,284	4,587	29,278,633	5,108	83
1883	6,792	28,332,740	4,171	31,153,263	4,587	91
1884	7,106	29,886,800	4,206	35,490,225	4,994	84
1885	7,445	31,315,538	4,206	34,149,124	4,587	92
1886	7,490	33,216,688	4,435	35,462,423	4,739	94
1887	9,912	38,370,891	4,856	35,251,206	4,691	109
1888	8,291	43,100,575	5,198	37,702,535	4,535	114
1889	8,298	43,271,008	5,214	36,365,664	4,390	119
1890	8,260	42,858,800	5,189	37,462,779	4,536	114
1891	8,371	44,568,606	5,319	37,680,553	4,522	118
1892	8,403	44,666,157	5,316	40,416,488	4,810	111

\*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

\*This amount is based on the average number of miles of road operated within this State for the entire year ending December 31, of the year preceding.

TABLE No. II.

Classification of the railroads of the State as to the maximum charges allowed by law for the transportation of passengers.

## CLASS "A."

Chicago & North-Western.  
Chicago, Burlington & Northern.  
Chicago, Burlington & Quincy.  
Chicago, Milwaukee & St. Paul.  
Chicago, Rock Island & Pacific.  
Chicago, St. Paul & Kansas City.  
Chicago, St. Paul, Minneapolis & Omaha.  
Chicago, Santa Fe & California.  
Dubuque & Sioux City.  
Sioux City & Northern.  
Sioux City & Pacific.  
Toledo, Peoria & Western.  
Union Pacific.

## CLASS "B."

Burlington, Cedar Rapids & Northern.  
Des Moines & Northern.  
Iowa Central.  
Kansas City, St. Joseph & Council Bluffs.  
Omaha & St. Louis.

## CLASS "C."

Albia & Centerville.  
Burlington & North Western.  
Burlington & Western.  
Chicago, Burlington & Kansas City.  
Chicago, Ft. Madison & Des Moines.  
Chicago, Iowa & Dakota.  
Crooked Creek Railroad & Coal Company.  
Des Moines & Kansas City.  
Des Moines & North Western.  
Humeston & Shenandoah.  
Iowa Northern.  
Keokuk & Western.  
Mason City & Ft. Dodge.  
Minneapolis & St. Louis.  
St. Louis, Keokuk & Northwestern.  
Tabor & Northern.  
Wabash.  
Winona & South-Western.



## LAWS

### *Governing the assessment and taxation of railway property.*

#### GENERAL PROVISIONS.

Code of Iowa, Section 801. All other property [not exempt], real and personal, is subject to taxation in the manner directed. \* \* \* \* \*

SEC. 803. Every inhabitant of this State, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this state, of which he is the owner, or has the control or management, in the manner hereinafter directed: \* \* \* of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner. \* \* \* \* \*

SEC. 808. Lands, lots, and other real estate belonging to any railway company, not exclusively used in the operation of the several roads, and all railway bridges across the Mississippi and Missouri river, shall be subject to assessment and taxation on the same basis as the property of individuals in the several counties where situated.

SEC. 809. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be deemed to be the property of such companies for the purposes of taxation; \* \* \* \*

SEC. 810. All railway property not specified in section eight hundred and eight of this chapter, shall be taxed upon the assessment made by the executive council as provided in chapter five of title ten, at the same rates, by the same officers, and for the same purposes as individual property under the provisions of this chapter; and all provisions of this title relating to the levy and collection of taxes shall apply to the taxes so levied upon railway property.

SEC. 823. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore specifically exempted; \* \* \* \* \*

#### ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1317. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this State, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

SEC. 1318. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this State, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceding:

1. The whole number of miles owned, operated, or leased in the State by such corporation making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the State.

2. Also a detailed statement of the number and value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this State; and on railways which are part of lines extending beyond the limits of this State, the return shall show the actual amount of rolling stock in use on the corporation's line in the State during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, and the gross earnings of the same in this State, and all property designated

in the next section, and such other facts as such council may, in writing require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent to the assessable value thereof.

SEC. 1319. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the State, and shall include the right of way, road-bed, bridges, culverts, rolling-stock, depots, station grounds, shops, buildings, gravel beds, and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January the first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railroad property. If a part of any railway is without this State, then, in estimating the value of its rolling-stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the State bears to the business of the railway without the State; such valuations shall be in the same ratio as that of the property of individuals.

SEC. 1320. On or before the twenty-fifth day of March in each year, said council shall transmit to the county auditor of each county through which any railway may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

SEC. 1321. At the first meeting of the board of supervisors held after said statement is received by the county auditor, they shall make and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property when collected by the county treasurer shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city, incorporated town, or township.

SEC. 1322. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

#### SLEEPING AND DINING CARS.

Acts of the Seventeenth General Assembly, Chapter 114, Section 1. In addition to the matters required to be contained in the statement provided for in section thirteen hundred and eighteen of the Code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this State during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the State, and the total number of miles that said cars have been run or operated each month within and without the State.

SEC. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the State shall bear to the monthly average number of miles that such cars have been used or operated within and without the State, such valuation shall be in the same ratio of the property of individuals.

SEC. 3. The executive council shall, as provided in section thirteen hundred and eighteen and thirteen hundred and nineteen of the Code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as hereinbefore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.



## CLASSIFICATION.

Acts of Fifteenth G. A., Chapter 68, Section 1. All railroad corporations organized or doing business in this State, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight, which are herein prescribed. All railroads in this State shall be classified according to the gross amount of their respective annual earnings within the State, per mile, for the preceeding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads whose gross annual earnings, per mile, shall be three thousand dollars, or any sum in excess thereof, less than four thousand dollars. Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

SEC. 2. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding one-hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents; *provided*, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under, than half the rate above prescribed; *and provided, also*, a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

SEC. 7. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this State for the year preceeding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this State, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing to a penalty of one hundred dollars per day for each and every day after such report is due until it is made, to be recovered in an action in the name of the State of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said returns, it shall be their duty to classify the different railroads in this State, as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes. \* \* \*